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# SMALL BUSINESS PROFILES



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## YUKON

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1985

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### Note:

<sup>1</sup> There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

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**Statistics Canada**

Small Business and Special Surveys Division

# Small Business Profiles

**YUKON**

**1985**

This publication is based upon the Small Business Statistics Data Base which is a collaborative effort of the Federal and all Provincial and Territorial Governments.

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## Symbols

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- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.



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### Appendix A

#### Selected Publications Relating to Small Business





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## Highlights

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### YUKON

- The number of small businesses in the 22 industries profiled rose 77%, from 300 businesses in 1982 to 530 in 1985.
- The largest absolute increase in small businesses occurred in the Welding Industry, from 4 businesses in this industry in 1982 to 98 in 1985.
- The Services to Buildings and Dwellings Industry and the Janitorial Services Industry registered the highest profit margin ratio, 29%, of all 22 industries.
- Payrolls generated by businesses with less than 20 employees increased 15%, from approximately \$16.5 million in 1982 to \$19.0 million in 1985.
- Between 1982 and 1985, employment in these 22 industries rose from 1,100 average labour units in 1982 to 1,200 in 1985.





## Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title **Selected Publications Relating to Small Business**. The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between \$10 thousand and \$2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

### METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

#### a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incurrent rather than mortgage as an expense.

#### b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

#### c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.



**TABLE 2. Balance Sheet Profile for 1985**  
Yukon, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	28	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	24	--	--	--	--
Accounts and Notes Receivable	20	--	--	--	--
Inventory	2	--	--	--	--
Other Current Assets	4	--	--	--	--
<b>Total Current Assets</b>	<b>50</b>	--	--	--	--
Fixed Assets	96	--	--	--	--
Less: Accum. Dep. on Fixed Assets	53	--	--	--	--
Other Assets	2	--	--	--	--
<b>Total Assets</b>	<b>95</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	16	--	--	--	--
Other Current Liabilities	43	--	--	--	--
<b>Total Current Liabilities</b>	<b>59</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	16	--	--	--	--
<b>Total Liabilities</b>	<b>75</b>	--	--	--	--
<b>Total Equity</b>	<b>21</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
Yukon, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	28	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	1.5	--	--	--	--
<b>Leverage Ratios</b>					
Debt/Equity ratio (times)	-12.4	--	--	--	--
Interest Coverage ratio (times)	1.6	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
Yukon, Single Family Housing Contractors (SIC 4011)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
Yukon, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	28	1,458	78	6	4
less than 20	24	X	48	4	4
20 - 99	X	X	12	2	-
100 - 499	-	-	-	-	-
500 and over	X	X	18	-	-
1985					
Total	30	2,040	96	4	-
less than 20	29	X	85	4	-
20 - 99	X	X	11	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.



**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Yukon, Single Family Housing Contractors (SIC 4011)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>20</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>7</b>
Total Sales \$	3,715	175	556	733	2,251
Total Expense \$	3,571	193	538	748	2,092
Net Profit (loss) \$	144	-18	18	-15	159
<b>Businesses reporting a profit (No.)</b>	<b>12</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>6</b>
Total Sales \$	2,351	91	385	163	1,712
Total Expense \$	2,111	91	344	159	1,517
Net Profit \$	240	-	41	4	195
<b>Businesses reporting loss (No.)</b>	<b>8</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>
Total Sales \$	1,364	84	171	570	539
Total Expense \$	1,460	102	194	589	575
Net Loss \$	-96	-18	-23	-19	-36
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>27</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>
Total Sales \$	5,408	255	526	953	3,674
Total Expense \$	5,409	260	549	974	3,626
Net Profit (loss) \$	-1	-5	-23	-21	48
<b>Businesses reporting a profit (No.)</b>	<b>11</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>4</b>
Total Sales \$	2,976	54	287	130	2,505
Total Expense \$	2,796	47	271	121	2,357
Net Profit \$	180	7	16	9	148
<b>Businesses reporting a loss (No.)</b>	<b>16</b>	<b>4</b>	<b>3</b>	<b>6</b>	<b>3</b>
Total Sales \$	2,432	201	239	823	1,169
Total Expense \$	2,613	213	278	853	1,269
Net Loss \$	-181	-12	-39	-30	-100
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>31</b>	<b>4</b>	<b>11</b>	<b>5</b>	<b>11</b>
Total Sales \$	6,420	116	1,076	1,352	3,876
Total Expense \$	6,036	124	921	1,193	3,798
Net Profit (loss) \$	384	-8	155	159	78
<b>Businesses reporting a profit (No.)</b>	<b>28</b>	<b>2</b>	<b>10</b>	<b>5</b>	<b>11</b>
Total Sales \$	6,198	47	923	1,352	3,876
Total Expense \$	5,789	34	764	1,193	3,798
Net Profit \$	409	13	159	159	78
<b>Businesses reporting a loss (No.)</b>	<b>3</b>	<b>2</b>	<b>1</b>	-	-
Total Sales \$	222	69	153	-	-
Total Expense \$	247	90	157	-	-
Net Loss \$	-25	-21	-4	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>24</b>	-	-	-	-
Total Sales \$	6,788	-	-	-	-
Total Expense \$	6,937	-	-	-	-
Net Profit (loss) \$	-149	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	537	-	-	-	-
Total Expense \$	495	-	-	-	-
Net Profit \$	42	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>22</b>	-	-	-	-
Total Sales \$	6,251	-	-	-	-
Total Expense \$	6,442	-	-	-	-
Net Loss \$	-191	-	-	-	-

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon. Plumbing Contractors (SIC 4241)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	<b>38.3</b>	--	--	--	--	<b>100.0</b>	<b>38.3</b>	--	--	--	--
<b>Occupancy Expenses</b>	<b>8.1</b>	--	--	--	--	<b>100.0</b>	<b>8.1</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Repairs & Maintenance	0.1	--	--	--	--	38.8	0.3	--	--	--	--
Heat, Light & Telephone	2.1	--	--	--	--	91.3	2.3	--	--	--	--
Business & Property Tax	0.5	--	--	--	--	82.5	0.6	--	--	--	--
Insurance	1.6	--	--	--	--	91.3	1.8	--	--	--	--
Rent	1.8	--	--	--	--	73.8	2.5	--	--	--	--
<b>Personnel Expenses</b>	<b>22.1</b>	--	--	--	--	<b>100.0</b>	<b>22.1</b>	--	--	--	--
<b>Financial Expenses</b>	<b>4.0</b>	--	--	--	--	<b>100.0</b>	<b>4.0</b>	--	--	--	--
Bank Interest & Charges	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Professional Fees	1.9	--	--	--	--	78.7	2.5	--	--	--	--
<b>Other Expenses</b>	<b>22.2</b>	--	--	--	--	<b>100.0</b>	<b>22.2</b>	--	--	--	--
<b>Profit (loss)</b>	<b>5.2</b>	--	--	--	--	<b>91.3</b>	<b>5.7</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 4241 - Plumbing Contractors**

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating) such as: installation of waste and vent systems drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon, Plumbing Contractors (SIC 4241)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	5	--	--	--	--
Accounts and Notes Receivable	20	--	--	--	--
Inventory	19	--	--	--	--
Other Current Assets	10	--	--	--	--
<b>Total Current Assets</b>	<b>53</b>	--	--	--	--
Fixed Assets	99	--	--	--	--
Less: Accum. Dep. on Fixed Assets	27	--	--	--	--
Other Assets	16	--	--	--	--
<b>Total Assets</b>	<b>141</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	10	--	--	--	--
Other Current Liabilities	41	--	--	--	--
<b>Total Current Liabilities</b>	<b>51</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	9	--	--	--	--
Other Liabilities	24	--	--	--	--
<b>Total Liabilities</b>	<b>84</b>	--	--	--	--
<b>Total Equity</b>	<b>57</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon, Plumbing Contractors (SIC 4241)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	2.4	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	4.8	--	--	--	--
Interest Coverage ratio (times)	4.8	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page



**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Plumbing Contractors (SIC 4241)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	8	550	19	1	1
less than 20	8	550	19	1	1
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	14	701	23	3	-
less than 20	12	626	21	2	-
20 - 99	X	X	1	1	-
100 - 499	X	X	1	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>1</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit (loss) \$	X	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting loss (No.)</b>	<b>1</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Loss \$	X	-	-	-	-
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
Total Sales \$	974	29	84	94	767
Total Expense \$	722	38	57	82	545
Net Profit (loss) \$	252	-9	27	12	222
<b>Businesses reporting a profit (No.)</b>	<b>4</b>	-	<b>1</b>	<b>1</b>	<b>2</b>
Total Sales \$	945	-	84	94	767
Total Expense \$	684	-	57	82	545
Net Profit \$	261	-	27	12	222
<b>Businesses reporting a loss (No.)</b>	<b>1</b>	<b>1</b>	-	-	-
Total Sales \$	29	29	-	-	-
Total Expense \$	38	38	-	-	-
Net Loss \$	-9	-9	-	-	-
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>8</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>2</b>
Total Sales \$	1,461	33	61	336	1,031
Total Expense \$	1,326	39	54	267	966
Net Profit (loss) \$	135	-6	7	69	65
<b>Businesses reporting a profit (No.)</b>	<b>7</b>	-	<b>1</b>	<b>4</b>	<b>2</b>
Total Sales \$	1,428	-	61	336	1,031
Total Expense \$	1,287	-	54	267	966
Net Profit \$	141	-	7	69	65
<b>Businesses reporting a loss (No.)</b>	<b>1</b>	<b>1</b>	-	-	-
Total Sales \$	33	33	-	-	-
Total Expense \$	39	39	-	-	-
Net Loss \$	-6	-6	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>8</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>
Total Sales \$	1,261	102	107	383	669
Total Expense \$	1,177	106	87	378	606
Net Profit (loss) \$	84	-4	20	5	63
<b>Businesses reporting a profit (No.)</b>	<b>7</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>
Total Sales \$	1,230	71	107	383	669
Total Expense \$	1,142	71	87	378	606
Net Profit \$	88	-	20	5	63
<b>Businesses reporting a loss (No.)</b>	<b>1</b>	<b>1</b>	-	-	-
Total Sales \$	31	31	-	-	-
Total Expense \$	35	35	-	-	-
Net Loss \$	-4	-4	-	-	-

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Truck Transport Industry (SIC 456)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	69	17	17	17	18
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	28	91	275
High sales value (\$000's)	(1)	28	91	275	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Vehicle Expenses</b>	<b>40.4</b>	<b>46.7</b>	<b>47.4</b>	<b>51.6</b>	<b>15.2</b>	<b>100.0</b>	<b>40.4</b>	<b>46.7</b>	<b>47.4</b>	<b>51.6</b>	<b>15.2</b>
Depreciation	16.5	45.3	13.9	10.7	5.9	93.0	17.7	45.3	18.4	10.7	5.9
Repairs & Maintenance	3.9	0.6	1.6	10.9	1.0	30.2	13.0	7.2	33.0	16.2	3.1
Insurance	2.0	0.1	2.0	2.2	3.0	74.1	2.7	1.5	2.0	3.3	3.0
Fuel Expense	16.8	-	28.3	26.1	4.5	65.9	25.4	-	28.3	26.1	13.4
Business Tax	1.3	0.7	1.5	1.7	0.8	74.3	1.7	8.5	1.6	2.0	1.0
<b>Personnel Expenses</b>	<b>13.0</b>	<b>-</b>	<b>6.0</b>	<b>12.6</b>	<b>30.4</b>	<b>60.4</b>	<b>21.5</b>	<b>-</b>	<b>21.8</b>	<b>13.2</b>	<b>30.4</b>
<b>Financial Expenses</b>	<b>5.2</b>	<b>...</b>	<b>1.6</b>	<b>5.5</b>	<b>2.2</b>	<b>100.0</b>	<b>5.2</b>	<b>...</b>	<b>1.6</b>	<b>5.5</b>	<b>2.2</b>
Bank Interest & Charges	4.5	14.7	1.2	4.7	1.1	93.0	4.9	14.7	1.6	4.7	1.1
Professional Fees	0.7	0.3	0.4	0.9	1.1	81.1	0.9	4.3	0.4	0.9	1.1
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Other Expenses</b>	<b>30.5</b>	<b>-</b>	<b>41.7</b>	<b>22.1</b>	<b>48.5</b>	<b>82.5</b>	<b>37.0</b>	<b>-</b>	<b>41.7</b>	<b>22.1</b>	<b>48.5</b>
<b>Profit (loss)</b>	<b>10.8</b>	<b>...</b>	<b>3.3</b>	<b>8.1</b>	<b>3.6</b>	<b>100.0</b>	<b>10.8</b>	<b>...</b>	<b>3.3</b>	<b>8.1</b>	<b>3.6</b>
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 456 - Truck Transport Industry**

Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry



**TABLE 2. Balance Sheet Profile for 1985**  
Yukon, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	69	17	17	17	18
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	28	91	275
High sales value (\$000's)	(1)	28	91	275	(1)
Average (\$000's)					
<b>Assets</b>					
Cash	5	2	1	2	14
Accounts and Notes Receivable	26	-	3	8	91
Inventory	2	-	-	-	8
Other Current Assets	12	7	-	1	44
<b>Total Current Assets</b>	45	9	4	11	157
Fixed Assets	176	8	16	90	577
Less: Accum. Dep. on Fixed Assets	106	4	10	40	365
Other Assets	10	-	1	1	37
<b>Total Assets</b>	<b>125</b>	<b>13</b>	<b>11</b>	<b>62</b>	<b>406</b>
<b>Liabilities and Equity</b>					
Current Loans	15	-	2	11	43
Other Current Liabilities	36	2	5	18	114
<b>Total Current Liabilities</b>	50	2	8	29	157
Mortgages Payable	-	-	-	-	-
Long Term Debt	11	-	1	6	36
Other Liabilities	32	-	3	14	109
<b>Total Liabilities</b>	<b>93</b>	<b>2</b>	<b>12</b>	<b>49</b>	<b>303</b>
<b>Total Equity</b>	<b>31</b>	<b>11</b>	<b>-</b>	<b>13</b>	<b>104</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
Yukon, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	69	17	17	17	18
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	28	91	275
High sales value (\$000's)	(1)	28	91	275	(1)
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	0.9	4.4	0.7	0.8	0.9
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	1.3	0.2	-5.0	6.3	-2.0
Interest Coverage ratio (times)	4.2	3.7	7.1	3.6	2.5
Debt ratio (times)	0.8	0.2	1.2	0.9	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
Yukon, Truck Transport Industry (SIC 456)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	16	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	100	--	--	--	--
Sale of Fixed Assets	10	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	15	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	<b>125</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Application of Funds</b>					
Purchase of Fixed Assets	51	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	12	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	<b>63</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Increase (Decrease) in Net Working Capital</b>	<b>62</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
Yukon, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>37</b>	<b>13,724</b>	<b>439</b>	<b>7</b>	<b>3</b>
less than 20	33	2,667	84	7	2
20 - 99	X	X	2	-	-
100 - 499	X	X	17	-	-
500 and over	X	X	336	-	1
<b>1985</b>					
<b>Total</b>	<b>37</b>	<b>6,990</b>	<b>236</b>	<b>6</b>	
less than 20	28	2,195	78	4	
20 - 99	3	3,301	109	-	
100 - 499	X	X	24	1	
500 and over	4	X	25	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>42</b>	<b>8</b>	<b>12</b>	<b>9</b>	<b>13</b>
Total Sales \$	6,550	275	726	1,034	4,515
Total Expense \$	6,163	262	665	1,031	4,205
Net Profit (loss) \$	387	13	61	3	310
<b>Businesses reporting a profit (No.)</b>	<b>25</b>	<b>3</b>	<b>9</b>	<b>3</b>	<b>10</b>
Total Sales \$	4,269	109	499	440	3,221
Total Expense \$	3,766	63	430	386	2,887
Net Profit \$	503	46	69	54	334
<b>Businesses reporting loss (No.)</b>	<b>17</b>	<b>5</b>	<b>3</b>	<b>6</b>	<b>3</b>
Total Sales \$	2,281	166	227	594	1,294
Total Expense \$	2,397	199	235	645	1,318
Net Loss \$	-116	-33	-8	-51	-24
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>68</b>	-	-	-	-
Total Sales \$	9,863	-	-	-	-
Total Expense \$	9,154	-	-	-	-
Net Profit (loss) \$	709	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>63</b>	-	-	-	-
Total Sales \$	7,892	-	-	-	-
Total Expense \$	7,143	-	-	-	-
Net Profit \$	749	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>5</b>	-	-	-	-
Total Sales \$	1,971	-	-	-	-
Total Expense \$	2,011	-	-	-	-
Net Loss \$	-40	-	-	-	-
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>78</b>	<b>19</b>	<b>4</b>	<b>34</b>	<b>21</b>
Total Sales \$	20,223	1,103	482	4,596	14,042
Total Expense \$	18,962	1,134	316	4,395	13,117
Net Profit (loss) \$	1,261	-31	166	201	925
<b>Businesses reporting a profit (No.)</b>	<b>55</b>	<b>1</b>	<b>4</b>	<b>34</b>	<b>16</b>
Total Sales \$	14,707	99	482	4,596	9,530
Total Expense \$	13,143	76	316	4,395	8,356
Net Profit \$	1,564	23	166	201	1,174
<b>Businesses reporting a loss (No.)</b>	<b>23</b>	<b>18</b>	-	-	<b>5</b>
Total Sales \$	5,516	1,004	-	-	4,512
Total Expense \$	5,819	1,058	-	-	4,761
Net Loss \$	-303	-54	-	-	-249
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>65</b>	<b>11</b>	<b>19</b>	<b>18</b>	<b>17</b>
Total Sales \$	18,619	294	886	2,164	15,275
Total Expense \$	16,828	164	817	1,659	14,188
Net Profit (loss) \$	1,791	130	69	505	1,087
<b>Businesses reporting a profit (No.)</b>	<b>45</b>	<b>11</b>	<b>8</b>	<b>18</b>	<b>8</b>
Total Sales \$	13,445	294	446	2,164	10,541
Total Expense \$	11,610	164	367	1,659	9,420
Net Profit \$	1,835	130	79	505	1,121
<b>Businesses reporting a loss (No.)</b>	<b>20</b>	-	<b>11</b>	-	<b>9</b>
Total Sales \$	5,174	-	440	-	4,734
Total Expense \$	5,218	-	450	-	4,768
Net Loss \$	-44	-	-10	-	-34

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.



**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Taxicab Industry (SIC 4581)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Vehicle Expenses</b>	<b>10.6</b>	--	--	--	--	<b>100.0</b>	<b>10.6</b>	--	--	--	--
Depreciation	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Repairs & Maintenance	1.1	--	--	--	--	80.8	1.3	--	--	--	--
Insurance	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Fuel Expense	3.0	--	--	--	--	19.2	15.4	--	--	--	--
Business Tax	1.4	--	--	--	--	100.0	1.4	--	--	--	--
<b>Personnel Expenses</b>	<b>45.5</b>	--	--	--	--	<b>100.0</b>	<b>45.5</b>	--	--	--	--
<b>Financial Expenses</b>	<b>4.0</b>	--	--	--	--	<b>100.0</b>	<b>4.0</b>	--	--	--	--
Bank Interest & Charges	0.3	--	--	--	--	100.0	0.3	--	--	--	--
Professional Fees	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
<b>Other Expenses</b>	<b>41.5</b>	--	--	--	--	<b>100.0</b>	<b>41.5</b>	--	--	--	--
<b>Profit (loss)</b>	<b>-1.5</b>	--	--	--	--	<b>100.0</b>	<b>-1.5</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	<b>...</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 4581 - Taxicab Industry**

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon, Taxicab Industry (SIC 4581)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	9	--	--	--	--
Accounts and Notes Receivable	5	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	2	--	--	--	--
<b>Total Current Assets</b>	16	--	--	--	--
Fixed Assets	77	--	--	--	--
Less: Accum. Dep. on Fixed Assets	46	--	--	--	--
Other Assets	-	--	--	--	--
<b>Total Assets</b>	48	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	9	--	--	--	--
Other Current Liabilities	27	--	--	--	--
<b>Total Current Liabilities</b>	35	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	15	--	--	--	--
<b>Total Liabilities</b>	51	--	--	--	--
<b>Total Equity</b>	-3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon, Taxicab Industry (SIC 4581)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	0.5	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	64.4	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.2	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
Yukon, Taxicab Industry (SIC 4581)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000 s)					
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Increase (Decrease) in Net Working Capital</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
Yukon, Taxicab Industry (SIC 4581)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	7	544	46	3	1
less than 20	6	X	18	3	1
20 - 99	X	X	28	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	5	759	76	1	-
less than 20	3	X	19	1	-
20 - 99	X	X	57	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.



**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
Yukon, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>38</b>	-	-	-	-
Total Sales \$	1,582	-	-	-	-
Total Expense \$	1,333	-	-	-	-
Net Profit (loss) \$	249	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>34</b>	-	-	-	-
Total Sales \$	1,410	-	-	-	-
Total Expense \$	1,129	-	-	-	-
Net Profit \$	281	-	-	-	-
<b>Businesses reporting loss (No.)</b>	<b>4</b>	-	-	-	-
Total Sales \$	172	-	-	-	-
Total Expense \$	204	-	-	-	-
Net Loss \$	-32	-	-	-	-
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>14</b>	-	-	-	-
Total Sales \$	1,540	-	-	-	-
Total Expense \$	1,406	-	-	-	-
Net Profit (loss) \$	134	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>14</b>	-	-	-	-
Total Sales \$	1,540	-	-	-	-
Total Expense \$	1,406	-	-	-	-
Net Profit \$	134	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>8</b>	-	-	-	-
Total Sales \$	3,776	-	-	-	-
Total Expense \$	3,792	-	-	-	-
Net Profit (loss) \$	-16	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>8</b>	-	-	-	-
Total Sales \$	3,776	-	-	-	-
Total Expense \$	3,792	-	-	-	-
Net Loss \$	-16	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon. Specialty Food Stores (SIC 6012)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	<b>56.1</b>	--	--	--	--	<b>100.0</b>	<b>56.1</b>	--	--	--	--
<b>Occupancy Expenses</b>	<b>17.9</b>	--	--	--	--	<b>100.0</b>	<b>17.9</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Repairs & Maintenance	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Heat, Light & Telephone	3.1	--	--	--	--	100.0	3.1	--	--	--	--
Business & Property Tax	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Insurance	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Rent	7.7	--	--	--	--	75.0	10.3	--	--	--	--
<b>Personnel Expenses</b>	<b>16.6</b>	--	--	--	--	<b>100.0</b>	<b>16.6</b>	--	--	--	--
<b>Financial Expenses</b>	<b>2.3</b>	--	--	--	--	<b>100.0</b>	<b>2.3</b>	--	--	--	--
Bank Interest & Charges	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Professional Fees	1.1	--	--	--	--	75.0	1.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>4.9</b>	--	--	--	--	<b>100.0</b>	<b>4.9</b>	--	--	--	--
Advertising	1.7	--	--	--	--	100.0	1.7	--	--	--	--
Supplies	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Delivery	0.3	--	--	--	--	75.0	0.4	--	--	--	--
Fuel Expense	1.0	--	--	--	--	75.0	1.3	--	--	--	--
<b>Other Expenses</b>	<b>2.3</b>	--	--	--	--	<b>100.0</b>	<b>2.3</b>	--	--	--	--
<b>Profit (loss)</b>	<b>-0.1</b>	--	--	--	--	<b>75.0</b>	<b>-0.2</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	<b>...</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

#### Standard Industrial Classification Definition:

#### SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services).

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon. Specialty Food Stores (SIC 6012)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	1	--	--	--	--
Accounts and Notes Receivable	8	--	--	--	--
Inventory	35	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	<b>45</b>	--	--	--	--
Fixed Assets	108	--	--	--	--
Less: Accum. Dep. on Fixed Assets	37	--	--	--	--
Other Assets	6	--	--	--	--
<b>Total Assets</b>	<b>122</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	17	--	--	--	--
Other Current Liabilities	25	--	--	--	--
<b>Total Current Liabilities</b>	<b>42</b>	--	--	--	--
Mortgages Payable	17	--	--	--	--
Long Term Debt	6	--	--	--	--
Other Liabilities	38	--	--	--	--
<b>Total Liabilities</b>	<b>103</b>	--	--	--	--
<b>Total Equity</b>	<b>18</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon. Specialty Food Stores (SIC 6012)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	6.0	--	--	--	--
<b>Leverage Ratios</b>					
Debt:Equity ratio (times)	...	--	--	--	--
Interest Coverage ratio (times)	0.2	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.



**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Specialty Food Stores (SIC 6012)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Food Stores (SIC 601)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	18	1,836	109	3	2
less than 20	17	X	69	3	2
20 - 99	X	X	40	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	18	2,650	127	-	-
less than 20	17	X	77	-	-
20 - 99	X	X	50	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit (loss) \$	X	-	-	-	-
Businesses reporting a profit (No.)	1	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit \$	X	-	-	-	-
Businesses reporting loss (No.)	1	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Loss \$	X	-	-	-	-
1983					
All Businesses (No.)	28	-	-	-	-
Total Sales \$	1,281	-	-	-	-
Total Expense \$	1,301	-	-	-	-
Net Profit (loss) \$	-20	-	-	-	-
Businesses reporting a profit (No.)	3	-	-	-	-
Total Sales \$	846	-	-	-	-
Total Expense \$	788	-	-	-	-
Net Profit \$	58	-	-	-	-
Businesses reporting a loss (No.)	25	-	-	-	-
Total Sales \$	435	-	-	-	-
Total Expense \$	513	-	-	-	-
Net Loss \$	-78	-	-	-	-
1984					
All Businesses (No.)	8	2	2	1	3
Total Sales \$	3,152	335	335	314	2,168
Total Expense \$	3,021	295	295	249	2,182
Net Profit (loss) \$	131	40	40	65	-14
Businesses reporting a profit (No.)	5	2	2	1	-
Total Sales \$	984	335	335	314	-
Total Expense \$	839	295	295	249	-
Net Profit \$	145	40	40	65	-
Businesses reporting a loss (No.)	3	-	-	-	3
Total Sales \$	2,168	-	-	-	2,168
Total Expense \$	2,182	-	-	-	2,182
Net Loss \$	-14	-	-	-	-14
1985					
All Businesses (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
Businesses reporting a profit (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Gasoline Service Stations (SIC 6331)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	22	5	5	6	6
Businesses in sample	22				
Low sales value (\$000's)	(1)	(1)	260	596	1,110
High sales value (\$000's)	(1)	260	596	1,110	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	<b>83.3</b>	<b>71.1</b>	<b>82.5</b>	<b>82.4</b>	<b>93.2</b>	<b>100.0</b>	<b>83.3</b>	<b>71.1</b>	<b>82.5</b>	<b>82.4</b>	<b>93.2</b>
<b>Occupancy Expenses</b>	<b>6.2</b>	<b>11.0</b>	<b>6.0</b>	<b>5.0</b>	<b>3.6</b>	<b>100.0</b>	<b>6.2</b>	<b>11.0</b>	<b>6.0</b>	<b>5.0</b>	<b>3.6</b>
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.5	1.9	1.3	2.3	1.0	90.5	1.7	2.4	1.6	2.3	1.0
Repairs & Maintenance	0.5	0.9	0.6	0.7	0.1	90.7	0.6	0.9	0.6	0.7	0.2
Heat, Light & Telephone	2.1	3.8	2.7	0.9	1.2	100.0	2.1	3.8	2.7	0.9	1.2
Business & Property Tax	0.5	0.9	0.4	0.5	0.4	97.9	0.6	1.0	0.4	0.5	0.4
Insurance	1.0	2.1	0.7	0.4	0.8	100.0	1.0	2.1	0.7	0.4	0.8
Rent	0.4	...	...	...	...	38.5	1.1	...	...	...	-
<b>Personnel Expenses</b>	<b>5.5</b>	<b>10.2</b>	<b>5.4</b>	<b>5.5</b>	<b>2.1</b>	<b>96.2</b>	<b>5.7</b>	<b>10.2</b>	<b>6.3</b>	<b>5.5</b>	<b>2.1</b>
<b>Financial Expenses</b>	<b>1.9</b>	<b>4.4</b>	<b>1.6</b>	<b>1.3</b>	<b>0.7</b>	<b>100.0</b>	<b>1.9</b>	<b>4.4</b>	<b>1.6</b>	<b>1.3</b>	<b>0.7</b>
Bank Interest & Charges	1.3	3.2	1.3	0.9	0.2	100.0	1.3	3.2	1.3	0.9	0.2
Professional Fees	0.6	1.2	0.4	0.4	0.4	94.8	0.6	1.2	0.4	0.4	0.4
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Sales and Admin. Expenses</b>	<b>2.0</b>	<b>2.6</b>	<b>1.4</b>	<b>3.0</b>	<b>1.5</b>	<b>100.0</b>	<b>2.0</b>	<b>2.6</b>	<b>1.4</b>	<b>3.0</b>	<b>1.5</b>
Advertising	0.3	0.4	0.2	0.6	0.2	94.8	0.3	0.5	0.2	0.6	0.2
Supplies	0.5	1.2	0.7	0.2	0.1	100.0	0.5	1.2	0.7	0.2	0.1
Delivery	0.7	0.7	0.2	0.6	1.3	85.9	0.8	0.8	0.3	0.6	1.3
Fuel Expense	0.5	...	...	...	...	41.6	1.1	...	...	...	-
<b>Other Expenses</b>	<b>1.8</b>	<b>2.4</b>	<b>2.0</b>	<b>0.5</b>	<b>2.0</b>	<b>94.8</b>	<b>1.9</b>	<b>2.4</b>	<b>2.0</b>	<b>0.7</b>	<b>2.0</b>
<b>Profit (loss)</b>	<b>-0.7</b>	<b>-1.9</b>	<b>1.1</b>	<b>2.3</b>	<b>-3.0</b>	<b>100.0</b>	<b>-0.7</b>	<b>-1.9</b>	<b>1.1</b>	<b>2.3</b>	<b>-3.0</b>
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 6331 - Gasoline Service Stations**

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as: retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline motor vehicles lubrication services, and self-serve gasoline stations.



**TABLE 2. Balance Sheet Profile for 1985**  
Yukon, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	22	5	5	6	6
Businesses in sample	22				
Low sales value (\$000's)	(1)	(1)	260	596	1,110
High sales value (\$000's)	(1)	260	596	1,110	(1)
Average (\$000's)					
<b>Assets</b>					
Cash	7	13	4	11	4
Accounts and Notes Receivable	11	6	11	23	7
Inventory	30	8	24	41	45
Other Current Assets	3	1	3	1	5
<b>Total Current Assets</b>	<b>51</b>	<b>27</b>	<b>42</b>	<b>75</b>	<b>60</b>
Fixed Assets	153	70	79	270	202
Less: Accum. Dep. on Fixed Assets	59	24	33	115	73
Other Assets	7	17	13	-	-
<b>Total Assets</b>	<b>151</b>	<b>90</b>	<b>101</b>	<b>231</b>	<b>189</b>
<b>Liabilities and Equity</b>					
Current Loans	15	-	25	11	20
Other Current Liabilities	73	38	17	65	149
<b>Total Current Liabilities</b>	<b>88</b>	<b>38</b>	<b>42</b>	<b>77</b>	<b>170</b>
Mortgages Payable	-	-	-	-	-
Long Term Debt	11	4	26	18	-
Other Liabilities	72	53	37	91	103
<b>Total Liabilities</b>	<b>171</b>	<b>94</b>	<b>104</b>	<b>186</b>	<b>273</b>
<b>Total Equity</b>	<b>-20</b>	<b>-4</b>	<b>-3</b>	<b>45</b>	<b>-84</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
Yukon, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	22	5	5	6	6
Businesses in sample	22				
Low sales value (\$000's)	(1)	(1)	260	596	1,110
High sales value (\$000's)	(1)	260	596	1,110	(1)
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	1.6	4.5	1.1	1.2	0.4
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-2.5	-0.2	-1.2	-4.2	-3.9
Interest Coverage ratio (times)	...	1.6	8.1	6.6	...
Debt ratio (times)	1.1	1.0	1.0	0.8	1.4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Gasoline Service Stations (SIC 6331)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Increase (Decrease) in Net Working Capital</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Gasoline Service Stations (SIC 6331)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	15	934	59	1	3
less than 20	15	934	59	1	3
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	20	1,405	83	4	
less than 20	20	1,405	83	4	
20 - 99	-	-	-	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Yukon. Gasoline Service Stations (SIC 6331)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>16</b>	<b>1</b>	<b>7</b>	<b>3</b>	<b>5</b>
Total Sales \$	4,531	14	360	335	3,822
Total Expense \$	4,279	8	194	334	3,743
Net Profit (loss) \$	252	6	166	1	79
<b>Businesses reporting a profit (No.)</b>	<b>14</b>	<b>1</b>	<b>6</b>	<b>3</b>	<b>4</b>
Total Sales \$	2,532	14	292	335	1,891
Total Expense \$	2,257	8	107	334	1,808
Net Profit \$	275	6	185	1	83
<b>Businesses reporting loss (No.)</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>
Total Sales \$	1,999	-	68	-	1,931
Total Expense \$	2,022	-	87	-	1,935
Net Loss \$	-23	-	-19	-	-4
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>18</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>8</b>
Total Sales \$	6,849	459	1,100	462	4,828
Total Expense \$	6,564	421	1,029	451	4,663
Net Profit (loss) \$	285	38	71	11	165
<b>Businesses reporting a profit (No.)</b>	<b>18</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>8</b>
Total Sales \$	6,849	459	1,100	462	4,828
Total Expense \$	6,564	421	1,029	451	4,663
Net Profit \$	285	38	71	11	165
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	5,749	-	-	-	-
Total Expense \$	5,691	-	-	-	-
Net Profit (loss) \$	58	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	3,659	-	-	-	-
Total Expense \$	3,540	-	-	-	-
Net Profit \$	119	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	2,090	-	-	-	-
Total Expense \$	2,151	-	-	-	-
Net Loss \$	-61	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>18</b>	<b>3</b>	<b>6</b>	<b>2</b>	<b>7</b>
Total Sales \$	12,594	263	1,870	1,730	8,731
Total Expense \$	12,713	294	1,788	1,640	8,991
Net Profit (loss) \$	-119	-31	82	90	-260
<b>Businesses reporting a profit (No.)</b>	<b>9</b>	<b>1</b>	<b>6</b>	<b>2</b>	<b>-</b>
Total Sales \$	3,697	97	1,870	1,730	-
Total Expense \$	3,524	96	1,788	1,640	-
Net Profit \$	173	1	82	90	-
<b>Businesses reporting a loss (No.)</b>	<b>9</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>7</b>
Total Sales \$	8,897	166	-	-	8,731
Total Expense \$	9,189	198	-	-	8,991
Net Loss \$	-292	-32	-	-	-260

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page



**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon. General Stores (SIC 6412)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	<b>65.8</b>	--	--	--	--	<b>100.0</b>	<b>65.8</b>	--	--	--	--
<b>Occupancy Expenses</b>	<b>8.9</b>	--	--	--	--	<b>100.0</b>	<b>8.9</b>	--	--	--	--
Mortgage Interest	--	--	--	--	--	--	--	--	--	--	--
Depreciation	4.3	--	--	--	--	100.0	4.3	--	--	--	--
Repairs & Maintenance	0.2	--	--	--	--	100.0	0.2	--	--	--	--
Heat, Light & Telephone	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Business & Property Tax	0.2	--	--	--	--	100.0	0.2	--	--	--	--
Insurance	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Rent	--	--	--	--	--	--	--	--	--	--	--
<b>Personnel Expenses</b>	<b>8.1</b>	--	--	--	--	<b>100.0</b>	<b>8.1</b>	--	--	--	--
<b>Financial Expenses</b>	<b>11.4</b>	--	--	--	--	<b>100.0</b>	<b>11.4</b>	--	--	--	--
Bank Interest & Charges	9.9	--	--	--	--	100.0	9.9	--	--	--	--
Professional Fees	1.5	--	--	--	--	100.0	1.5	--	--	--	--
Franchise Fees	--	--	--	--	--	--	--	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>1.2</b>	--	--	--	--	<b>100.0</b>	<b>1.2</b>	--	--	--	--
Advertising	0.1	--	--	--	--	100.0	0.1	--	--	--	--
Supplies	0.3	--	--	--	--	100.0	0.3	--	--	--	--
Delivery	0.3	--	--	--	--	100.0	0.3	--	--	--	--
Fuel Expense	0.5	--	--	--	--	91.5	0.6	--	--	--	--
<b>Other Expenses</b>	<b>0.4</b>	--	--	--	--	<b>100.0</b>	<b>0.4</b>	--	--	--	--
<b>Profit (loss)</b>	<b>4.3</b>	--	--	--	--	<b>100.0</b>	<b>4.3</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	<b>...</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 6412 - General Stores**

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as country general stores and general stores.

**TABLE 2. Balance Sheet Profile for 1985**  
Yukon, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	1	--	--	--	--
Accounts and Notes Receivable	19	--	--	--	--
Inventory	48	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	<b>68</b>	--	--	--	--
Fixed Assets	139	--	--	--	--
Less: Accum Dep. on Fixed Assets	34	--	--	--	--
Other Assets	1	--	--	--	--
<b>Total Assets</b>	<b>174</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	30	--	--	--	--
Other Current Liabilities	36	--	--	--	--
<b>Total Current Liabilities</b>	<b>67</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	30	--	--	--	--
Other Liabilities	99	--	--	--	--
<b>Total Liabilities</b>	<b>196</b>	--	--	--	--
<b>Total Equity</b>	<b>-22</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
Yukon, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	1.0	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-2.6	--	--	--	--
Interest Coverage ratio (times)	2.0	--	--	--	--
Debt ratio (times)	1.3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
Yukon. General Stores (SIC 6412)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
Yukon. General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	13	3,409	258	2	1
less than 20	8	273	20	2	1
20 - 99	X	X	101	-	-
100 - 499	-	-	-	-	-
500 and over	3	X	137	-	-
1985					
Total	12	2,972	219	-	-
less than 20	7	340	25	-	-
20 - 99	X	X	55	-	-
100 - 499	X	X	3	-	-
500 and over	3	1,828	136	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon. General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>8</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>2</b>
Total Sales \$	5,458	208	636	2,335	2,279
Total Expense \$	5,342	207	636	2,292	2,207
Net Profit (loss) \$	116	1	-	43	72
<b>Businesses reporting a profit (No.)</b>	<b>7</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>
Total Sales \$	5,098	208	276	2,335	2,279
Total Expense \$	4,981	207	275	2,292	2,207
Net Profit \$	117	1	1	43	72
<b>Businesses reporting loss (No.)</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>
Total Sales \$	360	-	360	-	-
Total Expense \$	361	-	361	-	-
Net Loss \$	-1	-	-1	-	-
1983					
<b>All Businesses (No.)</b>	<b>8</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Total Sales \$	4,570	245	513	1,216	2,596
Total Expense \$	4,559	251	529	1,205	2,574
Net Profit (loss) \$	11	-6	-16	11	22
<b>Businesses reporting a profit (No.)</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
Total Sales \$	3,395	233	259	307	2,596
Total Expense \$	3,343	228	257	284	2,574
Net Profit \$	52	5	2	23	22
<b>Businesses reporting a loss (No.)</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
Total Sales \$	1,175	12	254	909	-
Total Expense \$	1,216	23	272	921	-
Net Loss \$	-41	-11	-18	-12	-
1984					
<b>All Businesses (No.)</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit (loss) \$	X	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit \$	X	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Loss \$	X	-	-	-	-
1985					
<b>All Businesses (No.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	226	-	-	-	-
Total Expense \$	216	-	-	-	-
Net Profit (loss) \$	10	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	226	-	-	-	-
Total Expense \$	216	-	-	-	-
Net Profit \$	10	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

1: These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Sporting Goods Stores (SIC 6541)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	48	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 6541 - Sporting Goods Stores**

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon, Sporting Goods Stores (SIC 6541)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	48	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	47	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	135	--	--	--	--
Other Current Assets	1	--	--	--	--
<b>Total Current Assets</b>	<b>184</b>	--	--	--	--
Fixed Assets	23	--	--	--	--
Less Accum. Dep. on Fixed Assets	11	--	--	--	--
Other Assets	31	--	--	--	--
<b>Total Assets</b>	<b>228</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	-	--	--	--	--
Other Current Liabilities	88	--	--	--	--
<b>Total Current Liabilities</b>	<b>88</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	2	--	--	--	--
<b>Total Liabilities</b>	<b>90</b>	--	--	--	--
<b>Total Equity</b>	<b>138</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon, Sporting Goods Stores (SIC 6541)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	48	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	6.5	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	115.1	--	--	--	--
Interest Coverage ratio (times)	6.6	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.



**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
Yukon, Sporting Goods Stores (SIC 6541)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	9	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Increase (Decrease) in Net Working Capital</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
Yukon, Sporting Goods Stores (SIC 6541)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	X	X	13	-	-
less than 20	X	X	13	-	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	3	144	9	1	...
less than 20	3	144	9	1	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit (loss) \$	X	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit \$	X	-	-	-	-
<b>Businesses reporting loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1983					
<b>All Businesses (No.)</b>	<b>10</b>	-	-	-	-
Total Sales \$	404	-	-	-	-
Total Expense \$	366	-	-	-	-
Net Profit (loss) \$	38	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>9</b>	-	-	-	-
Total Sales \$	299	-	-	-	-
Total Expense \$	236	-	-	-	-
Net Profit \$	63	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>1</b>	-	-	-	-
Total Sales \$	105	-	-	-	-
Total Expense \$	130	-	-	-	-
Net Loss \$	-25	-	-	-	-
1984					
<b>All Businesses (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
<b>All Businesses (No.)</b>	<b>47</b>	-	-	-	-
Total Sales \$	10 501	-	-	-	-
Total Expense \$	9 515	-	-	-	-
Net Profit (loss) \$	986	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>47</b>	-	-	-	-
Total Sales \$	10 501	-	-	-	-
Total Expense \$	9 515	-	-	-	-
Net Profit \$	986	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	67.4	--	--	--	--	100.0	67.4	--	--	--	--
Occupancy Expenses	12.6	--	--	--	--	100.0	12.6	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Repairs & Maintenance	4.5	--	--	--	--	91.9	4.9	--	--	--	--
Heat, Light & Telephone	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Business & Property Tax	-	--	--	--	--	16.2	0.2	--	--	--	--
Insurance	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Rent	1.8	--	--	--	--	24.3	7.5	--	--	--	--
Personnel Expenses	12.2	--	--	--	--	100.0	12.2	--	--	--	--
Financial Expenses	0.7	--	--	--	--	24.3	3.0	--	--	--	--
Bank Interest & Charges	0.6	--	--	--	--	24.3	2.4	--	--	--	--
Professional Fees	0.1	--	--	--	--	24.3	0.6	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	5.2	--	--	--	--	100.0	5.2	--	--	--	--
Advertising	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Supplies	2.8	--	--	--	--	100.0	2.8	--	--	--	--
Delivery	0.2	--	--	--	--	100.0	0.2	--	--	--	--
Fuel Expense	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Other Expenses	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Profit (loss)	-2.2	--	--	--	--	100.0	-2.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 658 - Toy, Hobby, Novelty and Souvenir Stores**

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs



**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	4	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	14	--	--	--	--
Other Current Assets	1	--	--	--	--
<b>Total Current Assets</b>	<b>19</b>	--	--	--	--
Fixed Assets	17	--	--	--	--
Less: Accum Dep on Fixed Assets	7	--	--	--	--
Other Assets	1	--	--	--	--
<b>Total Assets</b>	<b>30</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	-	--	--	--	--
Other Current Liabilities	12	--	--	--	--
<b>Total Current Liabilities</b>	<b>12</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	5	--	--	--	--
Other Liabilities	14	--	--	--	--
<b>Total Liabilities</b>	<b>31</b>	--	--	--	--
<b>Total Equity</b>	<b>-1</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	2.6	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-4.3	--	--	--	--
Interest Coverage ratio (times)	15.5	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	17	1,075	78	1	1
less than 20	14	484	35	-	1
20 - 99	X	X	43	-	-
100 - 499	X	X	-	1	-
500 and over	-	-	-	-	-
1985					
Total	14	1,016	63	3	...
less than 20	13	X	26	3	-
20 - 99	X	X	37	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole out less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit (loss) \$	X	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit \$	X	-	-	-	-
<b>Businesses reporting loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1983					
<b>All Businesses (No.)</b>	<b>3</b>	-	-	-	-
Total Sales \$	2,403	-	-	-	-
Total Expense \$	2,285	-	-	-	-
Net Profit (loss) \$	118	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	2,354	-	-	-	-
Total Expense \$	2,231	-	-	-	-
Net Profit \$	123	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>1</b>	-	-	-	-
Total Sales \$	49	-	-	-	-
Total Expense \$	54	-	-	-	-
Net Loss \$	-5	-	-	-	-
1984					
<b>All Businesses (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
<b>All Businesses (No.)</b>	<b>12</b>	-	-	-	-
Total Sales \$	909	-	-	-	-
Total Expense \$	880	-	-	-	-
Net Profit (loss) \$	29	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>5</b>	-	-	-	-
Total Sales \$	464	-	-	-	-
Total Expense \$	416	-	-	-	-
Net Profit \$	48	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>7</b>	-	-	-	-
Total Sales \$	445	-	-	-	-
Total Expense \$	464	-	-	-	-
Net Loss \$	-19	-	-	-	-

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page .



**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Gift, Novelty and Souvenir Stores (SIC 6582)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	67.8	--	--	--	--	100.0	67.8	--	--	--	--
Occupancy Expenses	12.2	--	--	--	--	100.0	12.2	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Repairs & Maintenance	4.8	--	--	--	--	91.2	5.3	--	--	--	--
Heat, Light & Telephone	3.8	--	--	--	--	100.0	3.8	--	--	--	--
Business & Property Tax	-	--	--	--	--	8.8	0.3	--	--	--	--
Insurance	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Rent	0.7	--	--	--	--	17.6	4.1	--	--	--	--
Personnel Expenses	12.4	--	--	--	--	100.0	12.4	--	--	--	--
Financial Expenses	0.5	--	--	--	--	17.6	2.6	--	--	--	--
Bank Interest & Charges	0.3	--	--	--	--	17.6	1.9	--	--	--	--
Professional Fees	0.1	--	--	--	--	17.6	0.7	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	5.5	--	--	--	--	100.0	5.5	--	--	--	--
Advertising	1.7	--	--	--	--	100.0	1.7	--	--	--	--
Supplies	3.1	--	--	--	--	100.0	3.1	--	--	--	--
Delivery	0.2	--	--	--	--	100.0	0.2	--	--	--	--
Fuel Expense	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Other Expenses	4.2	--	--	--	--	100.0	4.2	--	--	--	--
Profit (loss)	-2.5	--	--	--	--	100.0	-2.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 6582 - Gift, Novelty and Souvenir Stores**

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as retail carvings and artwork, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft decoupage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macramé, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery, and retail souvenirs.

**TABLE 2. Balance Sheet Profile for 1985**  
Yukon, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	3	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	7	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	12	--	--	--	--
Fixed Assets	13	--	--	--	--
Less: Accum. Dep. on Fixed Assets	4	--	--	--	--
Other Assets	1	--	--	--	--
<b>Total Assets</b>	23	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	-	--	--	--	--
Other Current Liabilities	10	--	--	--	--
<b>Total Current Liabilities</b>	10	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	12	--	--	--	--
<b>Total Liabilities</b>	22	--	--	--	--
<b>Total Equity</b>	1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
Yukon, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	2.2	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	2.4	--	--	--	--
Interest Coverage ratio (times)	22.6	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Gift, Novelty and Souvenir Stores (SIC 6582)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Gift, Novelty and Souvenir Stores (SIC 6582)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	15	1,025	74	1	1
less than 20	12	434	31	-	1
20 - 99	X	X	43	-	-
100 - 499	X	X	-	1	-
500 and over	-	-	-	-	-
1985					
Total	12	957	59	3	-
less than 20	11	X	22	3	-
20 - 99	X	X	37	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit (loss) \$	X	-	-	-	-
Businesses reporting a profit (No.)	2	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit \$	X	-	-	-	-
Businesses reporting loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1983					
All Businesses (No.)	3	-	-	-	-
Total Sales \$	2,403	-	-	-	-
Total Expense \$	2,285	-	-	-	-
Net Profit (loss) \$	118	-	-	-	-
Businesses reporting a profit (No.)	2	-	-	-	-
Total Sales \$	2,354	-	-	-	-
Total Expense \$	2,231	-	-	-	-
Net Profit \$	123	-	-	-	-
Businesses reporting a loss (No.)	1	-	-	-	-
Total Sales \$	49	-	-	-	-
Total Expense \$	54	-	-	-	-
Net Loss \$	-5	-	-	-	-
1984					
All Businesses (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
Businesses reporting a profit (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
All Businesses (No.)	12	-	-	-	-
Total Sales \$	817	-	-	-	-
Total Expense \$	789	-	-	-	-
Net Profit (loss) \$	28	-	-	-	-
Businesses reporting a profit (No.)	5	-	-	-	-
Total Sales \$	372	-	-	-	-
Total Expense \$	325	-	-	-	-
Net Profit \$	47	-	-	-	-
Businesses reporting a loss (No.)	7	-	-	-	-
Total Sales \$	445	-	-	-	-
Total Expense \$	464	-	-	-	-
Net Loss \$	-19	-	-	-	-

\* These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Operators of Buildings and Dwellings (SIC 751)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	65	--	--	--	--
Businesses in sample	37				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>40.4</b>	--	--	--	--	<b>100.0</b>	<b>40.4</b>	--	--	--	--
Mortgage Interest	0.9	--	--	--	--	3.1	28.7	--	--	--	--
Depreciation	16.3	--	--	--	--	95.4	17.1	--	--	--	--
Repairs & Maintenance	7.0	--	--	--	--	86.2	8.1	--	--	--	--
Heat, Light & Telephone	7.5	--	--	--	--	89.3	8.4	--	--	--	--
Business & Property Tax	6.7	--	--	--	--	95.4	7.0	--	--	--	--
Insurance	2.1	--	--	--	--	96.9	2.1	--	--	--	--
Rent	0.1	--	--	--	--	3.1	3.6	--	--	--	--
<b>Personnel Expenses</b>	<b>23.8</b>	--	--	--	--	<b>81.6</b>	<b>29.2</b>	--	--	--	--
<b>Financial Expenses</b>	<b>29.5</b>	--	--	--	--	<b>100.0</b>	<b>29.5</b>	--	--	--	--
Bank Interest & Charges	26.5	--	--	--	--	100.0	26.5	--	--	--	--
Professional Fees	3.1	--	--	--	--	98.5	3.1	--	--	--	--
<b>Other Expenses</b>	<b>4.1</b>	--	--	--	--	<b>87.8</b>	<b>4.7</b>	--	--	--	--
<b>Profit (loss)</b>	<b>2.1</b>	--	--	--	--	<b>95.4</b>	<b>2.2</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 751 - Operators of Buildings and Dwellings**

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings

**TABLE 2. Balance Sheet Profile for 1985**  
Yukon, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	65	--	--	--	--
Businesses in sample	37				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	12	--	--	--	--
Accounts and Notes Receivable	17	--	--	--	--
Inventory	3	--	--	--	--
Other Current Assets	6	--	--	--	--
<b>Total Current Assets</b>	<b>39</b>	--	--	--	--
Fixed Assets	608	--	--	--	--
Less: Accum. Dep. on Fixed Assets	155	--	--	--	--
Other Assets	34	--	--	--	--
<b>Total Assets</b>	<b>526</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	7	--	--	--	--
Other Current Liabilities	42	--	--	--	--
<b>Total Current Liabilities</b>	<b>49</b>	--	--	--	--
Mortgages Payable	148	--	--	--	--
Long Term Debt	14	--	--	--	--
Other Liabilities	265	--	--	--	--
<b>Total Liabilities</b>	<b>476</b>	--	--	--	--
<b>Total Equity</b>	<b>49</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
Yukon, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	65	--	--	--	--
Businesses in sample	37				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	1.4	--	--	--	--
<b>Leverage Ratios</b>					
Debt/Equity ratio (times)	3.1	--	--	--	--
Interest Coverage ratio (times)	8.4	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Operators of Buildings and Dwellings (SIC 751)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	44	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Increase (Decrease) in Net Working Capital</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Operators of Buildings and Dwellings (SIC 751)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	15	789	23	3	4
less than 20	15	789	23	3	4
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	18	823	32	3	-
less than 20	18	823	32	3	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

\* Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>33</b>	<b>8</b>	<b>7</b>	<b>9</b>	<b>9</b>
Total Sales \$	6,423	236	386	874	4,927
Total Expense \$	6,024	292	411	870	4,451
Net Profit (loss) \$	399	-56	-25	4	476
<b>Businesses reporting a profit (No.)</b>	<b>13</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>5</b>
Total Sales \$	3,507	11	105	414	2,977
Total Expense \$	2,790	1	83	332	2,376
Net Profit \$	717	10	22	82	601
<b>Businesses reporting loss (No.)</b>	<b>20</b>	<b>7</b>	<b>5</b>	<b>4</b>	<b>4</b>
Total Sales \$	2,916	225	281	460	1,950
Total Expense \$	3,234	293	328	538	2,075
Net Loss \$	-318	-68	-47	-78	-125
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>25</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>
Total Sales \$	5,025	153	374	866	3,632
Total Expense \$	4,345	98	297	864	3,680
Net Profit (loss) \$	680	55	77	2	-48
<b>Businesses reporting a profit (No.)</b>	<b>16</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>2</b>
Total Sales \$	2,200	125	300	578	1,197
Total Expense \$	1,109	67	404	528	918
Net Profit \$	1,091	58	-104	50	279
<b>Businesses reporting a loss (No.)</b>	<b>9</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>5</b>
Total Sales \$	2,825	28	74	288	2,435
Total Expense \$	3,236	31	107	336	2,762
Net Loss \$	-411	-3	-33	-48	-327
<b>1984</b>					
<b>All Businesses (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>45</b>	-	-	-	-
Total Sales \$	4,521	-	-	-	-
Total Expense \$	4,456	-	-	-	-
Net Profit (loss) \$	65	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>44</b>	-	-	-	-
Total Sales \$	4,272	-	-	-	-
Total Expense \$	4,196	-	-	-	-
Net Profit \$	76	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>1</b>	-	-	-	-
Total Sales \$	249	-	-	-	-
Total Expense \$	260	-	-	-	-
Net Loss \$	-11	-	-	-	-

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Operators of Non-Residential Buildings (SIC 7512)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	47	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>41.5</b>	--	--	--	--	<b>100.0</b>	<b>41.5</b>	--	--	--	--
Mortgage Interest	1.0	--	--	--	--	2.1	47.6	--	--	--	--
Depreciation	18.2	--	--	--	--	100.0	18.2	--	--	--	--
Repairs & Maintenance	6.7	--	--	--	--	95.8	7.0	--	--	--	--
Heat, Light & Telephone	6.7	--	--	--	--	97.9	6.9	--	--	--	--
Business & Property Tax	7.3	--	--	--	--	100.0	7.3	--	--	--	--
Insurance	1.7	--	--	--	--	100.0	1.7	--	--	--	--
Rent	-	--	--	--	--	-	-	--	--	--	--
<b>Personnel Expenses</b>	<b>20.9</b>	--	--	--	--	<b>87.3</b>	<b>23.9</b>	--	--	--	--
<b>Financial Expenses</b>	<b>32.1</b>	--	--	--	--	<b>100.0</b>	<b>32.1</b>	--	--	--	--
Bank Interest & Charges	28.7	--	--	--	--	100.0	28.7	--	--	--	--
Professional Fees	3.4	--	--	--	--	100.0	3.4	--	--	--	--
<b>Other Expenses</b>	<b>1.9</b>	--	--	--	--	<b>95.8</b>	<b>1.9</b>	--	--	--	--
<b>Profit (loss)</b>	<b>3.6</b>	--	--	--	--	<b>97.9</b>	<b>3.7</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 7512 - Operators of Non-Residential Buildings**

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as: arena operating, conference/convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon, Operators of Non-Residential Buildings (SIC 7512)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	47	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	11	--	--	--	--
Accounts and Notes Receivable	21	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	6	--	--	--	--
<b>Total Current Assets</b>	<b>38</b>	--	--	--	--
Fixed Assets	739	--	--	--	--
Less: Accum. Dep. on Fixed Assets	175	--	--	--	--
Other Assets	28	--	--	--	--
<b>Total Assets</b>	<b>630</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	5	--	--	--	--
Other Current Liabilities	38	--	--	--	--
<b>Total Current Liabilities</b>	<b>44</b>	--	--	--	--
Mortgages Payable	113	--	--	--	--
Long Term Debt	4	--	--	--	--
Other Liabilities	398	--	--	--	--
<b>Total Liabilities</b>	<b>558</b>	--	--	--	--
<b>Total Equity</b>	<b>71</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon, Operators of Non-Residential Buildings (SIC 7512)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	47	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	1.0	--	--	--	--
<b>Leverage Ratios</b>					
Debt/Equity ratio (times)	7.3	--	--	--	--
Interest Coverage ratio (times)	11.3	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon. Operators of Non-Residential Buildings (SIC 7512)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	43	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000 s)					
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Increase (Decrease) in Net Working Capital</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon. Operators of Buildings and Dwellings (SIC 751)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	15	789	23	3	4
less than 20	15	789	23	3	4
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	18	823	32	3	..
less than 20	18	823	32	3	..
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon. Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>12</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>
Total Sales \$	1,719	36	123	288	1,272
Total Expense \$	1,043	26	105	229	683
Net Profit (loss) \$	676	10	18	59	589
<b>Businesses reporting a profit (No.)</b>	<b>8</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>4</b>
Total Sales \$	1,527	11	49	195	1,272
Total Expense \$	837	1	27	128	683
Net Profit \$	690	10	22	67	589
<b>Businesses reporting loss (No.)</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>-</b>
Total Sales \$	192	25	74	93	-
Total Expense \$	206	27	78	101	-
Net Loss \$	-14	-2	-4	-8	-
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>
Total Sales \$	1,252	14	58	185	995
Total Expense \$	1,363	11	33	179	1,140
Net Profit (loss) \$	-111	3	25	6	-145
<b>Businesses reporting a profit (No.)</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>
Total Sales \$	257	14	58	185	-
Total Expense \$	223	11	33	179	-
Net Profit \$	34	3	25	6	-
<b>Businesses reporting a loss (No.)</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>
Total Sales \$	995	-	-	-	995
Total Expense \$	1,140	-	-	-	1,140
Net Loss \$	-145	-	-	-	-145
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	4,246	-	-	-	-
Total Expense \$	4,199	-	-	-	-
Net Profit (loss) \$	47	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	4,246	-	-	-	-
Total Expense \$	4,199	-	-	-	-
Net Profit \$	47	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

\* These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Insurance and Real Estate Agencies (SIC 7611)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>13.5</b>	--	--	--	--	<b>100.0</b>	<b>13.5</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Repairs & Maintenance	0.4	--	--	--	--	80.0	0.5	--	--	--	--
Heat, Light & Telephone	3.3	--	--	--	--	100.0	3.3	--	--	--	--
Business & Property Tax	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Insurance	0.6	--	--	--	--	80.0	0.7	--	--	--	--
Rent	6.1	--	--	--	--	100.0	6.1	--	--	--	--
<b>Personnel Expenses</b>	<b>57.4</b>	--	--	--	--	<b>100.0</b>	<b>57.4</b>	--	--	--	--
<b>Financial Expenses</b>	<b>4.7</b>	--	--	--	--	<b>100.0</b>	<b>4.7</b>	--	--	--	--
Bank Interest & Charges	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Professional Fees	2.2	--	--	--	--	100.0	2.2	--	--	--	--
<b>Other Expenses</b>	<b>13.5</b>	--	--	--	--	<b>100.0</b>	<b>13.5</b>	--	--	--	--
<b>Profit (loss)</b>	<b>10.9</b>	--	--	--	--	<b>100.0</b>	<b>10.9</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 7611 - Insurance and Real Estate Agencies**

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies.

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon, Insurance and Real Estate Agencies (SIC 7611)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	24	--	--	--	--
Accounts and Notes Receivable	43	--	--	--	--
Inventory	63	--	--	--	--
Other Current Assets	11	--	--	--	--
<b>Total Current Assets</b>	<b>141</b>	--	--	--	--
Fixed Assets	97	--	--	--	--
Less: Accum. Dep. on Fixed Assets	31	--	--	--	--
Other Assets	71	--	--	--	--
<b>Total Assets</b>	<b>279</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	25	--	--	--	--
Other Current Liabilities	163	--	--	--	--
<b>Total Current Liabilities</b>	<b>187</b>	--	--	--	--
Mortgages Payable	19	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	38	--	--	--	--
<b>Total Liabilities</b>	<b>245</b>	--	--	--	--
<b>Total Equity</b>	<b>33</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon, Insurance and Real Estate Agencies (SIC 7611)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	0.7	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	5.6	--	--	--	--
Interest Coverage ratio (times)	3.4	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Insurance and Real Estate Agencies (SIC 7611)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Insurance and Real Estate Agencies (SIC 7611)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	9	1 201	79	1	2
less than 20	6	549	36	-	2
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	3	652	43	1	-
1985					
Total	11	872	47	1	..
less than 20	8	427	23	1	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	3	445	24	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>
Total Sales \$	4,119	103	169	898	2,949
Total Expense \$	3,781	101	169	762	2,749
Net Profit (loss) \$	338	2	-	136	200
<b>Businesses reporting a profit (No.)</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>
Total Sales \$	2,915	103	169	898	1,745
Total Expense \$	2,567	101	169	762	1,535
Net Profit \$	348	2	-	136	210
<b>Businesses reporting loss (No.)</b>	<b>1</b>	-	-	-	<b>1</b>
Total Sales \$	1,204	-	-	-	1,204
Total Expense \$	1,214	-	-	-	1,214
Net Loss \$	-10	-	-	-	-10
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>16</b>	-	-	-	-
Total Sales \$	2,512	-	-	-	-
Total Expense \$	2,123	-	-	-	-
Net Profit (loss) \$	389	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>14</b>	-	-	-	-
Total Sales \$	1,921	-	-	-	-
Total Expense \$	1,456	-	-	-	-
Net Profit \$	465	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	591	-	-	-	-
Total Expense \$	667	-	-	-	-
Net Loss \$	-76	-	-	-	-
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>19</b>	-	-	-	-
Total Sales \$	438	-	-	-	-
Total Expense \$	159	-	-	-	-
Net Profit (loss) \$	279	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>19</b>	-	-	-	-
Total Sales \$	438	-	-	-	-
Total Expense \$	159	-	-	-	-
Net Profit \$	279	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Management Consulting Services (SIC 7771)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>14.3</b>	--	--	--	--	<b>80.7</b>	<b>17.7</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	4.2	--	--	--	--	80.7	5.1	--	--	--	--
Repairs & Maintenance	2.2	--	--	--	--	51.9	4.3	--	--	--	--
Heat, Light & Telephone	3.5	--	--	--	--	71.1	4.9	--	--	--	--
Business & Property Tax	0.2	--	--	--	--	61.5	0.4	--	--	--	--
Insurance	0.7	--	--	--	--	61.5	1.1	--	--	--	--
Rent	3.5	--	--	--	--	38.5	9.1	--	--	--	--
<b>Personnel Expenses</b>	<b>38.5</b>	--	--	--	--	<b>100.0</b>	<b>38.5</b>	--	--	--	--
<b>Financial Expenses</b>	<b>7.4</b>	--	--	--	--	<b>90.4</b>	<b>8.2</b>	--	--	--	--
Bank Interest & Charges	4.0	--	--	--	--	90.4	4.4	--	--	--	--
Professional Fees	3.5	--	--	--	--	48.1	7.2	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>6.5</b>	--	--	--	--	<b>90.4</b>	<b>7.1</b>	--	--	--	--
Advertising	1.4	--	--	--	--	80.7	1.7	--	--	--	--
Supplies	3.6	--	--	--	--	90.4	3.9	--	--	--	--
Delivery	1.5	--	--	--	--	71.1	2.1	--	--	--	--
<b>Other Expenses</b>	<b>15.3</b>	--	--	--	--	<b>90.4</b>	<b>17.0</b>	--	--	--	--
<b>Profit (loss)</b>	<b>18.0</b>	--	--	--	--	<b>100.0</b>	<b>18.0</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 7771 - Management Consulting Services**

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services; customs consultants; financial management consultants; manager development consultants; organization management consultants; personnel management consultants and tariff and customs consultants

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon. Management Consulting Services (SIC 7771)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	3	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	4	--	--	--	--
<b>Total Current Assets</b>	<b>9</b>	--	--	--	--
Fixed Assets	28	--	--	--	--
Less: Accum. Dep. on Fixed Assets	19	--	--	--	--
Other Assets	220	--	--	--	--
<b>Total Assets</b>	<b>239</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	6	--	--	--	--
Other Current Liabilities	11	--	--	--	--
<b>Total Current Liabilities</b>	<b>17</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	4	--	--	--	--
Other Liabilities	21	--	--	--	--
<b>Total Liabilities</b>	<b>42</b>	--	--	--	--
<b>Total Equity</b>	<b>197</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon. Management Consulting Services (SIC 7771)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	0.6	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-88.6	--	--	--	--
Interest Coverage ratio (times)	15.9	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Management Consulting Services (SIC 7771)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Management Consulting Services (SIC 7771)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	7	246	11	1	1
less than 20	7	246	11	1	1
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	8	318	19	4	
less than 20	8	318	19	4	
20 - 99	-	-	-	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>16</b>	-	-	-	-
Total Sales \$	2,932	-	-	-	-
Total Expense \$	2,704	-	-	-	-
Net Profit (loss) \$	228	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>16</b>	-	-	-	-
Total Sales \$	2,932	-	-	-	-
Total Expense \$	2,704	-	-	-	-
Net Profit \$	228	-	-	-	-
<b>Businesses reporting loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
Total Sales \$	2,310	20	22	164	2,104
Total Expense \$	2,244	20	68	121	2,035
Net Profit (loss) \$	66	-	-46	43	69
<b>Businesses reporting a profit (No.)</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
Total Sales \$	1,666	20	-	164	1,482
Total Expense \$	1,494	20	-	121	1,353
Net Profit \$	172	-	-	43	129
<b>Businesses reporting a loss (No.)</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>
Total Sales \$	644	-	22	-	622
Total Expense \$	750	-	68	-	682
Net Loss \$	-106	-	-46	-	-60
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>133</b>	<b>20</b>	<b>40</b>	<b>12</b>	<b>61</b>
Total Sales \$	8,780	202	573	369	7,636
Total Expense \$	6,231	-	49	-	6,182
Net Profit (loss) \$	2,549	202	524	369	1,454
<b>Businesses reporting a profit (No.)</b>	<b>133</b>	<b>20</b>	<b>40</b>	<b>12</b>	<b>61</b>
Total Sales \$	8,780	202	573	369	7,636
Total Expense \$	6,231	-	49	-	6,182
Net Profit \$	2,549	202	524	369	1,454
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>12</b>	-	-	-	-
Total Sales \$	688	-	-	-	-
Total Expense \$	327	-	-	-	-
Net Profit (loss) \$	361	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>12</b>	-	-	-	-
Total Sales \$	688	-	-	-	-
Total Expense \$	327	-	-	-	-
Net Profit \$	361	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

1. These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	31	7	8	8	8
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	258	403	799
High sales value (\$000's)	(1)	258	403	799	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>24.3</b>	<b>46.0</b>	<b>16.0</b>	<b>23.7</b>	<b>13.6</b>	<b>100.0</b>	<b>24.3</b>	<b>46.0</b>	<b>16.0</b>	<b>23.7</b>	<b>13.6</b>
Mortgage Interest	1.0	...	...	...	...	3.3	30.4	...	...	...	...
Depreciation	7.7	17.9	3.2	7.7	2.8	93.4	8.2	25.0	3.2	7.7	2.8
Repairs & Maintenance	2.8	3.9	2.9	2.9	1.9	96.7	2.9	4.5	2.9	2.9	1.9
Heat, Light & Telephone	8.7	13.9	6.1	9.2	6.0	96.7	9.0	16.2	6.1	9.2	6.0
Business & Property Tax	2.0	3.4	1.1	2.1	1.5	96.7	2.1	4.0	1.1	2.1	1.5
Insurance	1.5	2.6	0.8	1.7	0.9	96.7	1.5	3.1	0.8	1.7	0.9
Rent	0.7	...	...	...	...	19.7	3.4	...	...	...	...
<b>Personnel Expenses</b>	<b>23.1</b>	<b>29.2</b>	<b>18.8</b>	<b>21.2</b>	<b>23.4</b>	<b>93.4</b>	<b>24.7</b>	<b>34.1</b>	<b>18.8</b>	<b>24.3</b>	<b>23.4</b>
<b>Financial Expenses</b>	<b>6.7</b>	<b>5.3</b>	<b>4.4</b>	<b>13.0</b>	<b>3.9</b>	<b>96.7</b>	<b>7.0</b>	<b>6.1</b>	<b>4.4</b>	<b>13.0</b>	<b>3.9</b>
Bank Interest & Charges	5.9	3.6	3.8	12.1	3.5	93.4	6.3	4.2	3.8	12.1	4.0
Professional Fees	0.9	1.6	0.6	0.9	0.5	93.4	0.9	1.9	0.6	1.0	0.5
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Sales and Admin. Expenses</b>	<b>4.3</b>	<b>6.4</b>	<b>3.3</b>	<b>3.7</b>	<b>4.1</b>	<b>96.7</b>	<b>4.4</b>	<b>7.4</b>	<b>3.3</b>	<b>3.7</b>	<b>4.1</b>
Advertising	1.3	1.6	1.0	1.6	1.0	90.1	1.4	2.3	1.1	1.6	1.0
Supplies	2.5	4.2	1.8	1.7	2.3	93.4	2.6	4.9	1.8	2.0	2.3
Delivery	0.5	0.5	0.4	0.3	0.7	83.5	0.6	0.7	0.4	0.4	0.8
Laundry & Cleaning Expenses	0.1	...	...	...	...	23.0	0.3	...	...	...	...
<b>Other Expenses</b>	<b>40.3</b>	<b>13.0</b>	<b>47.6</b>	<b>46.5</b>	<b>51.5</b>	<b>96.7</b>	<b>41.7</b>	<b>15.1</b>	<b>47.6</b>	<b>46.5</b>	<b>51.5</b>
<b>Profit (loss)</b>	<b>1.2</b>	<b>0.2</b>	<b>9.9</b>	<b>-8.1</b>	<b>3.5</b>	<b>96.7</b>	<b>1.3</b>	<b>0.2</b>	<b>9.9</b>	<b>-8.1</b>	<b>4.0</b>
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See notes on Symbols Page

#### Standard Industrial Classification Definition:

##### SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

Businesses primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior.

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	31	7	8	8	8
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	258	403	799
High sales value (\$000's)	(1)	258	403	799	(1)
Average (\$000's)					
<b>Assets</b>					
Cash	48	4	86	25	76
Accounts and Notes Receivable	12	4	2	18	23
Inventory	14	2	5	11	37
Other Current Assets	6	4	4	8	8
<b>Total Current Assets</b>	81	14	97	62	144
Fixed Assets	451	151	185	793	619
Less: Accum. Dep. on Fixed Assets	187	61	46	347	267
Other Assets	33	-	8	73	46
<b>Total Assets</b>	<b>379</b>	<b>103</b>	<b>245</b>	<b>581</b>	<b>542</b>
<b>Liabilities and Equity</b>					
Current Loans	17	2	3	24	35
Other Current Liabilities	73	21	17	182	63
<b>Total Current Liabilities</b>	90	23	20	206	98
Mortgages Payable	24	-	27	44	24
Long Term Debt	118	19	28	245	160
Other Liabilities	107	79	37	171	131
<b>Total Liabilities</b>	<b>339</b>	<b>122</b>	<b>112</b>	<b>666</b>	<b>414</b>
<b>Total Equity</b>	<b>40</b>	<b>-18</b>	<b>133</b>	<b>-85</b>	<b>128</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	31	7	8	8	8
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	258	403	799
High sales value (\$000's)	(1)	258	403	799	(1)
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	2.2	1.8	3.6	0.9	2.7
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	...	-3.5	3.6	12.8	...
Interest Coverage ratio (times)	6.1	6.4	15.9	0.6	1.8
Debt ratio (times)	0.9	1.2	0.5	1.0	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
Yukon, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
Yukon, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	58	9,780	786	4	3
less than 20	44	2,963	238	3	3
20 - 99	13	X	438	1	-
100 - 499	X	X	110	-	-
500 and over	-	-	-	-	-
1985					
Total	58	9,460	748	5	-
less than 20	51	4,138	327	5	-
20 - 99	6	X	271	-	-
100 - 499	X	X	150	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment: Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>9</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
Total Sales \$	3,815	187	657	841	2,130
Total Expense \$	3,423	265	602	614	1,942
Net Profit (loss) \$	392	-78	55	227	188
<b>Businesses reporting a profit (No.)</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>
Total Sales \$	2,696	72	253	841	1,530
Total Expense \$	2,182	68	164	614	1,336
Net Profit \$	514	4	89	227	194
<b>Businesses reporting loss (No.)</b>	<b>3</b>	<b>1</b>	<b>1</b>	-	<b>1</b>
Total Sales \$	1,119	115	404	-	600
Total Expense \$	1,241	197	438	-	606
Net Loss \$	-122	-82	-34	-	-5
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>16</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>7</b>
Total Sales \$	9,614	230	524	1,092	7,768
Total Expense \$	9,224	180	670	1,084	7,290
Net Profit (loss) \$	390	50	-146	8	478
<b>Businesses reporting a profit (No.)</b>	<b>10</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>5</b>
Total Sales \$	6,422	190	238	676	5,318
Total Expense \$	5,715	137	227	643	4,708
Net Profit \$	707	53	11	33	610
<b>Businesses reporting a loss (No.)</b>	<b>6</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>
Total Sales \$	3,192	40	286	416	2,450
Total Expense \$	3,509	43	443	441	2,582
Net Loss \$	-317	-3	-157	-25	-132
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>42</b>	<b>4</b>	<b>9</b>	<b>19</b>	<b>10</b>
Total Sales \$	34,532	214	4,970	13,528	15,820
Total Expense \$	34,360	254	4,987	13,327	15,792
Net Profit (loss) \$	172	-40	-17	201	28
<b>Businesses reporting a profit (No.)</b>	<b>13</b>	-	-	<b>10</b>	<b>3</b>
Total Sales \$	13,213	-	-	8,096	5,117
Total Expense \$	12,445	-	-	7,569	4,876
Net Profit \$	768	-	-	527	241
<b>Businesses reporting a loss (No.)</b>	<b>29</b>	<b>4</b>	<b>9</b>	<b>9</b>	<b>7</b>
Total Sales \$	21,319	214	4,970	5,432	10,703
Total Expense \$	21,915	254	4,987	5,758	10,916
Net Loss \$	-596	-40	-17	-326	-213
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>16</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>4</b>
Total Sales \$	13,261	924	1,179	5,198	5,960
Total Expense \$	12,856	862	1,123	5,053	5,818
Net Profit (loss) \$	405	62	56	145	142
<b>Businesses reporting a profit (No.)</b>	<b>16</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>4</b>
Total Sales \$	13,261	924	1,179	5,198	5,960
Total Expense \$	12,856	862	1,123	5,053	5,818
Net Profit \$	405	62	56	145	142
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

businesses primarily engaged in property -

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Yukon, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>9</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
Total Sales \$	3,815	187	657	841	2,130
Total Expense \$	3,423	265	602	614	1,942
Net Profit (loss) \$	392	-78	55	227	188
<b>Businesses reporting a profit (No.)</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>
Total Sales \$	2,696	72	253	841	1,530
Total Expense \$	2,182	68	164	614	1,336
Net Profit \$	514	4	89	227	194
<b>Businesses reporting loss (No.)</b>	<b>3</b>	<b>1</b>	<b>1</b>	-	<b>1</b>
Total Sales \$	1,119	115	404	-	600
Total Expense \$	1,241	197	438	-	606
Net Loss \$	-122	-82	-34	-	-6
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>16</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>7</b>
Total Sales \$	9,614	230	524	1,092	7,768
Total Expense \$	9,224	180	670	1,084	7,290
Net Profit (loss) \$	390	50	-146	8	478
<b>Businesses reporting a profit (No.)</b>	<b>10</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>5</b>
Total Sales \$	6,422	190	238	676	5,318
Total Expense \$	5,715	137	227	643	4,708
Net Profit \$	707	53	11	33	610
<b>Businesses reporting a loss (No.)</b>	<b>6</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>
Total Sales \$	3,192	40	286	416	2,450
Total Expense \$	3,509	43	443	441	2,582
Net Loss \$	-317	-3	-157	-25	-132
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>42</b>	<b>4</b>	<b>9</b>	<b>19</b>	<b>10</b>
Total Sales \$	34,532	214	4,970	13,528	15,820
Total Expense \$	34,360	254	4,987	13,327	15,792
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Total Sales \$	13,213	-	-	8,096	5,117
Total Expense \$	12,445	-	-	7,569	4,876
Net Profit \$	768	-	-	527	241
<b>Businesses reporting a loss (No.)</b>	<b>29</b>	<b>4</b>	<b>9</b>	<b>9</b>	<b>7</b>
Total Sales \$	21,319	214	4,970	5,432	10,703
Total Expense \$	21,915	254	4,987	5,758	10,916
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<b>1985</b>					
<b>All Businesses (No.)</b>	<b>16</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>4</b>
Total Sales \$	13,261	924	1,179	5,198	5,960
Total Expense \$	12,856	862	1,123	5,053	5,818
Net Profit (loss) \$	405	62	56	145	142
<b>Businesses reporting a profit (No.)</b>	<b>16</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>4</b>
Total Sales \$	13,261	924	1,179	5,198	5,960
Total Expense \$	12,856	862	1,123	5,053	5,818
Net Profit \$	405	62	56	145	142
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	34	--	--	--	--						
Businesses in sample	14										
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	<b>40.1</b>	--	--	--	--	<b>100.0</b>	<b>40.1</b>	--	--	--	--
<b>Occupancy Expenses</b>	<b>17.1</b>	--	--	--	--	<b>100.0</b>	<b>17.1</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.2	--	--	--	--	86.1	3.7	--	--	--	--
Repairs & Maintenance	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Heat, Light & Telephone	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Business & Property Tax	0.3	--	--	--	--	94.2	0.3	--	--	--	--
Insurance	0.4	--	--	--	--	80.3	0.5	--	--	--	--
Rent	7.4	--	--	--	--	97.1	7.6	--	--	--	--
<b>Personnel Expenses</b>	<b>32.0</b>	--	--	--	--	<b>100.0</b>	<b>32.0</b>	--	--	--	--
<b>Financial Expenses</b>	<b>2.8</b>	--	--	--	--	<b>100.0</b>	<b>2.8</b>	--	--	--	--
Bank Interest & Charges	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Professional Fees	1.4	--	--	--	--	66.1	2.2	--	--	--	--
Franchise Fees	0.1	--	--	--	--	2.9	3.4	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>4.5</b>	--	--	--	--	<b>100.0</b>	<b>4.5</b>	--	--	--	--
Advertising	1.6	--	--	--	--	89.0	1.8	--	--	--	--
Supplies	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Delivery	0.6	--	--	--	--	86.1	0.7	--	--	--	--
Fuel Expense	0.4	--	--	--	--	51.9	0.8	--	--	--	--
<b>Other Expenses</b>	<b>0.8</b>	--	--	--	--	<b>74.3</b>	<b>1.1</b>	--	--	--	--
<b>Profit (loss)</b>	<b>2.7</b>	--	--	--	--	<b>100.0</b>	<b>2.7</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	<b>...</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 9211 & 9212 - Licensed and Unlicensed Restaurants**

Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages



**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	34	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	9	--	--	--	--
Accounts and Notes Receivable	-	--	--	--	--
Inventory	7	--	--	--	--
Other Current Assets	1	--	--	--	--
<b>Total Current Assets</b>	<b>18</b>	--	--	--	--
Fixed Assets	78	--	--	--	--
Less: Accum. Dep. on Fixed Assets	35	--	--	--	--
Other Assets	6	--	--	--	--
<b>Total Assets</b>	<b>66</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	23	--	--	--	--
Other Current Liabilities	19	--	--	--	--
<b>Total Current Liabilities</b>	<b>42</b>	--	--	--	--
Mortgages Payable	3	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	13	--	--	--	--
<b>Total Liabilities</b>	<b>58</b>	--	--	--	--
<b>Total Equity</b>	<b>8</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	34	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	0.9	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-9.9	--	--	--	--
Interest Coverage ratio (times)	6.2	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Food Services (SIC 921)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>38</b>	<b>3,261</b>	<b>246</b>	<b>14</b>	<b>3</b>
less than 20	35	2,193	166	13	3
20 - 99	X	X	50	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	30	1	-
<b>1985</b>					
<b>Total</b>	<b>42</b>	<b>3,258</b>	<b>256</b>	<b>7</b>	<b>...</b>
less than 20	40	2,704	213	7	-
20 - 99	X	X	21	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	22	-	-

1. Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Yukon, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>32</b>	-	-	-	-
Total Sales \$	6,489	-	-	-	-
Total Expense \$	5,687	-	-	-	-
Net Profit (loss) \$	802	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>8</b>	-	-	-	-
Total Sales \$	3,817	-	-	-	-
Total Expense \$	2,861	-	-	-	-
Net Profit \$	956	-	-	-	-
<b>Businesses reporting loss (No.)</b>	<b>24</b>	-	-	-	-
Total Sales \$	2,672	-	-	-	-
Total Expense \$	2,826	-	-	-	-
Net Loss \$	-154	-	-	-	-
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>21</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>
Total Sales \$	5,567	249	395	976	3,947
Total Expense \$	5,115	190	395	948	3,582
Net Profit (loss) \$	452	59	-	28	365
<b>Businesses reporting a profit (No.)</b>	<b>18</b>	<b>5</b>	<b>3</b>	<b>4</b>	<b>6</b>
Total Sales \$	5,211	249	214	801	3,947
Total Expense \$	4,743	190	199	772	3,582
Net Profit \$	468	59	15	29	365
<b>Businesses reporting a loss (No.)</b>	<b>3</b>	-	<b>2</b>	<b>1</b>	-
Total Sales \$	356	-	181	175	-
Total Expense \$	372	-	196	176	-
Net Loss \$	-16	-	-15	-1	-
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>56</b>	-	-	-	-
Total Sales \$	16,627	-	-	-	-
Total Expense \$	15,454	-	-	-	-
Net Profit (loss) \$	1,173	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>55</b>	-	-	-	-
Total Sales \$	16,421	-	-	-	-
Total Expense \$	15,243	-	-	-	-
Net Profit \$	1,178	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>1</b>	-	-	-	-
Total Sales \$	206	-	-	-	-
Total Expense \$	211	-	-	-	-
Net Loss \$	-5	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>48</b>	-	-	-	-
Total Sales \$	7,431	-	-	-	-
Total Expense \$	7,332	-	-	-	-
Net Profit (loss) \$	99	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>16</b>	-	-	-	-
Total Sales \$	2,570	-	-	-	-
Total Expense \$	2,344	-	-	-	-
Net Profit \$	226	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>32</b>	-	-	-	-
Total Sales \$	4,861	-	-	-	-
Total Expense \$	4,988	-	-	-	-
Net Loss \$	-127	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page





TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>10</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
Total Sales \$	4,562	324	432	1,136	2,670
Total Expense \$	3,877	358	420	1,141	1,958
Net Profit (loss) \$	685	-34	12	-5	712
<b>Businesses reporting a profit (No.)</b>	<b>5</b>	<b>-</b>	<b>2</b>	<b>1</b>	<b>2</b>
Total Sales \$	2,369	-	432	298	1,639
Total Expense \$	1,623	-	420	287	916
Net Profit \$	746	-	12	11	723
<b>Businesses reporting loss (No.)</b>	<b>5</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>
Total Sales \$	2,193	324	-	838	1,031
Total Expense \$	2,254	358	-	854	1,042
Net Loss \$	-61	-34	-	-16	-11
1983					
<b>All Businesses (No.)</b>	<b>12</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>
Total Sales \$	4,733	181	512	768	3,272
Total Expense \$	4,558	196	508	742	3,112
Net Profit (loss) \$	175	-15	4	26	160
<b>Businesses reporting a profit (No.)</b>	<b>9</b>	<b>-</b>	<b>2</b>	<b>3</b>	<b>4</b>
Total Sales \$	4,377	-	337	768	3,272
Total Expense \$	4,186	-	332	742	3,112
Net Profit \$	191	-	5	26	160
<b>Businesses reporting a loss (No.)</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>-</b>
Total Sales \$	356	181	175	-	-
Total Expense \$	372	196	176	-	-
Net Loss \$	-16	-15	-1	-	-
1984					
<b>All Businesses (No.)</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	9,635	-	-	-	-
Total Expense \$	8,761	-	-	-	-
Net Profit (loss) \$	874	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	9,429	-	-	-	-
Total Expense \$	8,550	-	-	-	-
Net Profit \$	879	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	206	-	-	-	-
Total Expense \$	211	-	-	-	-
Net Loss \$	-5	-	-	-	-
Net Profit (loss) \$	884	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	2,570	-	-	-	-
Total Expense \$	2,344	-	-	-	-
Net Profit \$	226	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Sales \$	4,861	-	-	-	-
Total Expense \$	4,988	-	-	-	-
Net Loss \$	-127	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Take-Out Food Services (SIC 9213)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	52.1	--	--	--	--	100.0	52.1	--	--	--	--
Occupancy Expenses	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	0.7	--	--	--	--	69.5	1.1	--	--	--	--
Repairs & Maintenance	0.5	--	--	--	--	30.5	1.5	--	--	--	--
Heat, Light & Telephone	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Business & Property Tax	0.2	--	--	--	--	30.5	0.8	--	--	--	--
Insurance	0.2	--	--	--	--	21.4	1.0	--	--	--	--
Rent	0.7	--	--	--	--	9.1	7.3	--	--	--	--
Personnel Expenses	24.8	--	--	--	--	100.0	24.8	--	--	--	--
Financial Expenses	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Bank Interest & Charges	0.2	--	--	--	--	100.0	0.2	--	--	--	--
Professional Fees	0.3	--	--	--	--	100.0	0.3	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	2.5	--	--	--	--	100.0	2.5	--	--	--	--
Advertising	0.4	--	--	--	--	30.5	1.1	--	--	--	--
Supplies	1.5	--	--	--	--	100.0	1.5	--	--	--	--
Delivery	0.3	--	--	--	--	30.5	0.9	--	--	--	--
Fuel Expense	0.4	--	--	--	--	30.5	1.2	--	--	--	--
Other Expenses	8.2	--	--	--	--	100.0	8.2	--	--	--	--
Profit (loss)	8.2	--	--	--	--	100.0	8.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 9213 - Take-Out Food Services**

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as take-out chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths, and prepared food take-out service (exc. caterers and mobile food services)

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon, Take-Out Food Services (SIC 9213)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	1	--	--	--	--
Accounts and Notes Receivable	-	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	<b>2</b>	--	--	--	--
Fixed Assets	-	--	--	--	--
Less: Accum. Dep. on Fixed Assets	-	--	--	--	--
Other Assets	1	--	--	--	--
<b>Total Assets</b>	<b>3</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	-	--	--	--	--
Other Current Liabilities	1	--	--	--	--
<b>Total Current Liabilities</b>	<b>1</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	-	--	--	--	--
<b>Total Liabilities</b>	<b>1</b>	--	--	--	--
<b>Total Equity</b>	<b>1</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon, Take-Out Food Services (SIC 9213)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	1.3	--	--	--	--
<b>Leverage Ratios</b>					
Debt/Equity ratio (times)	1.0	--	--	--	--
Interest Coverage ratio (times)	119.6	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
Yukon, Take-Out Food Services (SIC 9213)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
Yukon, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	38	3,261	246	14	3
less than 20	35	2,193	166	13	3
20 - 99	X	X	50	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	30	1	-
1985					
Total	42	3,258	256	7	-
less than 20	40	2,704	213	7	-
20 - 99	X	X	21	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	22	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit (loss) \$	X	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>1</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit \$	X	-	-	-	-
<b>Businesses reporting loss (No.)</b>	<b>1</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Loss \$	X	-	-	-	-
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit (loss) \$	X	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit \$	X	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>9</b>	-	-	-	-
Total Sales \$	5,901	-	-	-	-
Total Expense \$	5,815	-	-	-	-
Net Profit (loss) \$	86	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>9</b>	-	-	-	-
Total Sales \$	5,901	-	-	-	-
Total Expense \$	5,815	-	-	-	-
Net Profit \$	86	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>19</b>	-	-	-	-
Total Sales \$	7,507	-	-	-	-
Total Expense \$	7,391	-	-	-	-
Net Profit (loss) \$	116	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>19</b>	-	-	-	-
Total Sales \$	7,507	-	-	-	-
Total Expense \$	7,391	-	-	-	-
Net Profit \$	116	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

\* These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Barber and Beauty Shops (SIC 971)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	9	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>18.2</b>	--	--	--	--	<b>100.0</b>	<b>18.2</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Repairs & Maintenance	0.5	--	--	--	--	32.0	1.5	--	--	--	--
Heat, Light & Telephone	3.6	--	--	--	--	100.0	3.6	--	--	--	--
Business & Property Tax	0.2	--	--	--	--	89.3	0.2	--	--	--	--
Insurance	0.3	--	--	--	--	100.0	0.3	--	--	--	--
Rent	10.7	--	--	--	--	100.0	10.7	--	--	--	--
<b>Personnel Expenses</b>	<b>65.0</b>	--	--	--	--	<b>100.0</b>	<b>65.0</b>	--	--	--	--
<b>Financial Expenses</b>	<b>2.8</b>	--	--	--	--	<b>100.0</b>	<b>2.8</b>	--	--	--	--
Bank Interest & Charges	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Professional Fees	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>4.1</b>	--	--	--	--	<b>100.0</b>	<b>4.1</b>	--	--	--	--
Advertising	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Supplies	2.0	--	--	--	--	42.6	4.8	--	--	--	--
Delivery	0.5	--	--	--	--	100.0	0.5	--	--	--	--
<b>Other Expenses</b>	<b>12.7</b>	--	--	--	--	<b>100.0</b>	<b>12.7</b>	--	--	--	--
<b>Profit (loss)</b>	<b>-2.9</b>	--	--	--	--	<b>100.0</b>	<b>-2.9</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	<b>...</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 971 - Barber and Beauty Shops**

Businesses primarily engaged in providing beauty or hairdressing services

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon, Barber and Beauty Shops (SIC 971)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	9	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	4	--	--	--	--
Accounts and Notes Receivable	-	--	--	--	--
Inventory	2	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	6	--	--	--	--
Fixed Assets	22	--	--	--	--
Less: Accum. Dep. on Fixed Assets	14	--	--	--	--
Other Assets	21	--	--	--	--
<b>Total Assets</b>	36	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	1	--	--	--	--
Other Current Liabilities	5	--	--	--	--
<b>Total Current Liabilities</b>	7	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	4	--	--	--	--
Other Liabilities	16	--	--	--	--
<b>Total Liabilities</b>	27	--	--	--	--
<b>Total Equity</b>	8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon, Barber and Beauty Shops (SIC 971)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	9	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	0.8	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-2.0	--	--	--	--
Interest Coverage ratio (times)	1.9	--	--	--	--
Debt ratio (times)	1.2	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Barber and Beauty Shops (SIC 971)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Barber and Beauty Shops (SIC 971)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000' s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	7	274	17	3	1
less than 20	7	274	17	3	1
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	9	437	32	2	..
less than 20	9	437	32	2	..
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page



**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Yukon. Barber and Beauty Shops (SIC 971)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>9</b>	-	-	-	-
Total Sales \$	1,232	-	-	-	-
Total Expense \$	1,025	-	-	-	-
Net Profit (loss) \$	207	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>8</b>	-	-	-	-
Total Sales \$	1,085	-	-	-	-
Total Expense \$	876	-	-	-	-
Net Profit \$	209	-	-	-	-
<b>Businesses reporting loss (No.)</b>	<b>1</b>	-	-	-	-
Total Sales \$	147	-	-	-	-
Total Expense \$	149	-	-	-	-
Net Loss \$	-2	-	-	-	-
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>21</b>	<b>1</b>	<b>9</b>	<b>1</b>	<b>10</b>
Total Sales \$	1,341	47	434	65	795
Total Expense \$	712	47	120	65	480
Net Profit (loss) \$	629	-	314	-	315
<b>Businesses reporting a profit (No.)</b>	<b>21</b>	<b>1</b>	<b>9</b>	<b>1</b>	<b>10</b>
Total Sales \$	1,341	47	434	65	795
Total Expense \$	712	47	120	65	480
Net Profit \$	629	-	314	-	315
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1984</b>					
<b>All Businesses (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>25</b>	-	-	-	-
Total Sales \$	823	-	-	-	-
Total Expense \$	569	-	-	-	-
Net Profit (loss) \$	254	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>19</b>	-	-	-	-
Total Sales \$	381	-	-	-	-
Total Expense \$	88	-	-	-	-
Net Profit \$	293	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>6</b>	-	-	-	-
Total Sales \$	442	-	-	-	-
Total Expense \$	481	-	-	-	-
Net Loss \$	-39	-	-	-	-

\* These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Laundries and Cleaners (SIC 972)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>30.4</b>	--	--	--	--	<b>100.0</b>	<b>30.4</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	0.5	--	--	--	--	6.7	7.5	--	--	--	--
Repairs & Maintenance	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Heat, Light & Telephone	9.0	--	--	--	--	100.0	9.0	--	--	--	--
Business & Property Tax	0.1	--	--	--	--	4.4	2.3	--	--	--	--
Insurance	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Rent	18.5	--	--	--	--	95.6	19.4	--	--	--	--
<b>Personnel Expenses</b>	<b>30.9</b>	--	--	--	--	<b>100.0</b>	<b>30.9</b>	--	--	--	--
<b>Financial Expenses</b>	<b>3.5</b>	--	--	--	--	<b>100.0</b>	<b>3.5</b>	--	--	--	--
Bank Interest & Charges	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Professional Fees	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>3.8</b>	--	--	--	--	<b>100.0</b>	<b>3.8</b>	--	--	--	--
Advertising	0.3	--	--	--	--	97.8	0.3	--	--	--	--
Supplies	1.5	--	--	--	--	100.0	1.5	--	--	--	--
Delivery	2.0	--	--	--	--	97.8	2.1	--	--	--	--
<b>Other Expenses</b>	<b>32.8</b>	--	--	--	--	<b>100.0</b>	<b>32.8</b>	--	--	--	--
<b>Profit (loss)</b>	<b>-1.4</b>	--	--	--	--	<b>100.0</b>	<b>-1.4</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	<b>...</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 972 - Laundries and Cleaners**

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services

**TABLE 2. Balance Sheet Profile for 1985**  
Yukon. Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	3	--	--	--	--
Accounts and Notes Receivable	10	--	--	--	--
Inventory	3	--	--	--	--
Other Current Assets	12	--	--	--	--
<b>Total Current Assets</b>	29	--	--	--	--
Fixed Assets	26	--	--	--	--
Less: Accum. Dep. on Fixed Assets	15	--	--	--	--
Other Assets	8	--	--	--	--
<b>Total Assets</b>	47	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	6	--	--	--	--
Other Current Liabilities	17	--	--	--	--
<b>Total Current Liabilities</b>	22	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	5	--	--	--	--
Other Liabilities	20	--	--	--	--
<b>Total Liabilities</b>	47	--	--	--	--
<b>Total Equity</b>	-	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
Yukon. Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	1.4	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	66.6	--	--	--	--
Interest Coverage ratio (times)	1.3	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Laundries and Cleaners (SIC 972)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Laundries and Cleaners (SIC 972)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	4	320	30	-	-
less than 20	4	320	30	-	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	3	217	17	1	-
less than 20	3	217	17	1	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1983</b>					
<b>All Businesses (No.)</b>	1	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit (loss) \$	X	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	1	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Profit \$	X	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	X	-	-	-	-
Total Expense \$	X	-	-	-	-
Net Loss \$	X	-	-	-	-
<b>1984</b>					
<b>All Businesses (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	43	-	-	-	-
Total Sales \$	2 538	-	-	-	-
Total Expense \$	2 538	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	43	-	-	-	-
Total Sales \$	2 538	-	-	-	-
Total Expense \$	2 538	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon. Welding (SIC 9942)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	80	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>18.9</b>	--	--	--	--	<b>100.0</b>	<b>18.9</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	7.4	--	--	--	--	100.0	7.4	--	--	--	--
Repairs & Maintenance	0.4	--	--	--	--	45.2	0.9	--	--	--	--
Heat, Light & Telephone	4.4	--	--	--	--	54.8	8.0	--	--	--	--
Business & Property Tax	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Insurance	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Rent	2.8	--	--	--	--	98.8	2.8	--	--	--	--
<b>Personnel Expenses</b>	<b>22.3</b>	--	--	--	--	<b>100.0</b>	<b>22.3</b>	--	--	--	--
<b>Financial Expenses</b>	<b>2.2</b>	--	--	--	--	<b>100.0</b>	<b>2.2</b>	--	--	--	--
Bank Interest & Charges	0.2	--	--	--	--	47.6	0.5	--	--	--	--
Professional Fees	2.0	--	--	--	--	100.0	2.0	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>7.2</b>	--	--	--	--	<b>100.0</b>	<b>7.2</b>	--	--	--	--
Advertising	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Supplies	4.9	--	--	--	--	100.0	4.9	--	--	--	--
Delivery	1.4	--	--	--	--	47.6	2.9	--	--	--	--
<b>Other Expenses</b>	<b>49.8</b>	--	--	--	--	<b>100.0</b>	<b>49.8</b>	--	--	--	--
<b>Profit (loss)</b>	<b>-0.5</b>	--	--	--	--	<b>100.0</b>	<b>-0.5</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 9942 - Welding**

Business primarily engaged in repair work by welding such as: acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc. construction site), welding repair work, and welding shops.

**TABLE 2. Balance Sheet Profile for 1985**  
Yukon, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	80	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	1	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	9	--	--	--	--
Other Current Assets	1	--	--	--	--
<b>Total Current Assets</b>	<b>12</b>	--	--	--	--
Fixed Assets	88	--	--	--	--
Less: Accum. Dep. on Fixed Assets	45	--	--	--	--
Other Assets	-	--	--	--	--
<b>Total Assets</b>	<b>56</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	3	--	--	--	--
Other Current Liabilities	1	--	--	--	--
<b>Total Current Liabilities</b>	<b>4</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	20	--	--	--	--
Other Liabilities	13	--	--	--	--
<b>Total Liabilities</b>	<b>37</b>	--	--	--	--
<b>Total Equity</b>	<b>19</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
Yukon, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	80	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	4.0	--	--	--	--
<b>Leverage Ratios</b>					
Debt:Equity ratio (times)	22.6	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
Yukon, Welding (SIC 9942)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	36	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Increase (Decrease) in Net Working Capital</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
Yukon, Welding (SIC 9942)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	7	154	7	3	-
less than 20	7	154	7	3	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	5	48	2	1	-
less than 20	5	48	2	1	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>4</b>	-	-	-	-
Total Sales \$	2,353	-	-	-	-
Total Expense \$	2,380	-	-	-	-
Net Profit (loss) \$	-27	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	1,851	-	-	-	-
Total Expense \$	1,825	-	-	-	-
Net Profit \$	26	-	-	-	-
<b>Businesses reporting loss (No.)</b>	<b>2</b>	-	-	-	-
Total Sales \$	502	-	-	-	-
Total Expense \$	555	-	-	-	-
Net Loss \$	-53	-	-	-	-
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>13</b>	-	-	-	-
Total Sales \$	2,084	-	-	-	-
Total Expense \$	1,678	-	-	-	-
Net Profit (loss) \$	406	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>12</b>	-	-	-	-
Total Sales \$	2,066	-	-	-	-
Total Expense \$	1,658	-	-	-	-
Net Profit \$	408	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>1</b>	-	-	-	-
Total Sales \$	18	-	-	-	-
Total Expense \$	20	-	-	-	-
Net Loss \$	-2	-	-	-	-
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>29</b>	-	-	-	-
Total Sales \$	702	-	-	-	-
Total Expense \$	436	-	-	-	-
Net Profit (loss) \$	266	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>29</b>	-	-	-	-
Total Sales \$	702	-	-	-	-
Total Expense \$	436	-	-	-	-
Net Profit \$	266	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>-</b>	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>98</b>	-	-	-	-
Total Sales \$	6,809	-	-	-	-
Total Expense \$	7,180	-	-	-	-
Net Profit (loss) \$	-371	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>43</b>	-	-	-	-
Total Sales \$	2,323	-	-	-	-
Total Expense \$	2,323	-	-	-	-
Net Profit \$	-	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>55</b>	-	-	-	-
Total Sales \$	4,486	-	-	-	-
Total Expense \$	4,857	-	-	-	-
Net Loss \$	-371	-	-	-	-

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon. Services to Buildings and Dwellings (SIC 995)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>9.1</b>	--	--	--	--	<b>100.0</b>	<b>9.1</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.0	--	--	--	--	62.3	4.8	--	--	--	--
Repairs & Maintenance	1.4	--	--	--	--	94.6	1.5	--	--	--	--
Heat, Light & Telephone	1.3	--	--	--	--	94.6	1.4	--	--	--	--
Business & Property Tax	0.7	--	--	--	--	94.6	0.7	--	--	--	--
Insurance	1.3	--	--	--	--	62.3	2.1	--	--	--	--
Rent	1.4	--	--	--	--	51.5	2.6	--	--	--	--
<b>Personnel Expenses</b>	<b>30.7</b>	--	--	--	--	<b>100.0</b>	<b>30.7</b>	--	--	--	--
<b>Financial Expenses</b>	<b>1.5</b>	--	--	--	--	<b>100.0</b>	<b>1.5</b>	--	--	--	--
Bank Interest & Charges	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Professional Fees	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>21.3</b>	--	--	--	--	<b>100.0</b>	<b>21.3</b>	--	--	--	--
Advertising	1.9	--	--	--	--	62.3	3.0	--	--	--	--
Supplies	10.3	--	--	--	--	100.0	10.3	--	--	--	--
Delivery	9.2	--	--	--	--	100.0	9.2	--	--	--	--
<b>Other Expenses</b>	<b>8.4</b>	--	--	--	--	<b>100.0</b>	<b>8.4</b>	--	--	--	--
<b>Profit (loss)</b>	<b>28.9</b>	--	--	--	--	<b>100.0</b>	<b>28.9</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	<b>...</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

**Standard Industrial Classification Definition:**

**SIC 995 Services to Buildings and Dwellings**

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

**TABLE 2. Balance Sheet Profile for 1985**  
**Yukon. Services to Buildings and Dwellings (SIC 995)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	1	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	<b>3</b>	--	--	--	--
Fixed Assets	7	--	--	--	--
Less: Accum. Dep. on Fixed Assets	4	--	--	--	--
Other Assets	-	--	--	--	--
<b>Total Assets</b>	<b>6</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	-	--	--	--	--
Other Current Liabilities	3	--	--	--	--
<b>Total Current Liabilities</b>	<b>3</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	1	--	--	--	--
<b>Total Liabilities</b>	<b>4</b>	--	--	--	--
<b>Total Equity</b>	<b>2</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Yukon. Services to Buildings and Dwellings (SIC 995)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	3.0	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-0.9	--	--	--	--
Interest Coverage ratio (times)	161.6	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Yukon, Services to Buildings and Dwellings (SIC 995)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Yukon, Services to Buildings and Dwellings (SIC 995)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	9	258	28	5	2
less than 20	8	X	28	4	2
20 - 99	-	-	-	-	-
100 - 499	X	X	-	1	-
500 and over	-	-	-	-	-
1985					
Total	11	512	62	4	-
less than 20	10	X	42	4	-
20 - 99	X	X	20	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus, if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Yukon, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>33</b>	<b>7</b>	<b>8</b>	<b>10</b>	<b>8</b>
Total Sales \$	2,274	148	208	404	1,514
Total Expense \$	1,871	68	97	322	1,384
Net Profit (loss) \$	403	80	111	82	130
<b>Businesses reporting a profit (No.)</b>	<b>29</b>	<b>6</b>	<b>8</b>	<b>10</b>	<b>5</b>
Total Sales \$	1,480	126	208	404	742
Total Expense \$	1,066	44	97	322	603
Net Profit \$	414	82	111	82	139
<b>Businesses reporting loss (No.)</b>	<b>4</b>	<b>1</b>	-	-	<b>3</b>
Total Sales \$	794	22	-	-	772
Total Expense \$	805	24	-	-	781
Net Loss \$	-11	-2	-	-	-9
1983					
<b>All Businesses (No.)</b>	<b>67</b>	-	-	-	-
Total Sales \$	3,318	-	-	-	-
Total Expense \$	2,558	-	-	-	-
Net Profit (loss) \$	760	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>64</b>	-	-	-	-
Total Sales \$	3,010	-	-	-	-
Total Expense \$	2,244	-	-	-	-
Net Profit \$	766	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>3</b>	-	-	-	-
Total Sales \$	308	-	-	-	-
Total Expense \$	314	-	-	-	-
Net Loss \$	-6	-	-	-	-
1984					
<b>All Businesses (No.)</b>	<b>49</b>	-	-	-	-
Total Sales \$	914	-	-	-	-
Total Expense \$	146	-	-	-	-
Net Profit (loss) \$	768	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>49</b>	-	-	-	-
Total Sales \$	914	-	-	-	-
Total Expense \$	146	-	-	-	-
Net Profit \$	768	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
<b>All Businesses (No.)</b>	<b>33</b>	-	-	-	-
Total Sales \$	6,161	-	-	-	-
Total Expense \$	5,934	-	-	-	-
Net Profit (loss) \$	227	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>24</b>	-	-	-	-
Total Sales \$	782	-	-	-	-
Total Expense \$	445	-	-	-	-
Net Profit \$	337	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>9</b>	-	-	-	-
Total Sales \$	5,379	-	-	-	-
Total Expense \$	5,489	-	-	-	-
Net Loss \$	-110	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Yukon, Janitorial Services (SIC 9953)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>9.1</b>	--	--	--	--	<b>100.0</b>	<b>9.1</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.0	--	--	--	--	62.3	4.8	--	--	--	--
Repairs & Maintenance	1.4	--	--	--	--	94.6	1.5	--	--	--	--
Heat, Light & Telephone	1.3	--	--	--	--	94.6	1.4	--	--	--	--
Business & Property Tax	0.7	--	--	--	--	94.6	0.7	--	--	--	--
Insurance	1.3	--	--	--	--	62.3	2.1	--	--	--	--
Rent	1.4	--	--	--	--	51.5	2.6	--	--	--	--
<b>Personnel Expenses</b>	<b>30.7</b>	--	--	--	--	<b>100.0</b>	<b>30.7</b>	--	--	--	--
<b>Financial Expenses</b>	<b>1.5</b>	--	--	--	--	<b>100.0</b>	<b>1.5</b>	--	--	--	--
Bank Interest & Charges	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Professional Fees	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>21.3</b>	--	--	--	--	<b>100.0</b>	<b>21.3</b>	--	--	--	--
Advertising	1.9	--	--	--	--	62.3	3.0	--	--	--	--
Supplies	10.3	--	--	--	--	100.0	10.3	--	--	--	--
Delivery	9.2	--	--	--	--	100.0	9.2	--	--	--	--
<b>Other Expenses</b>	<b>8.4</b>	--	--	--	--	<b>100.0</b>	<b>8.4</b>	--	--	--	--
<b>Profit (loss)</b>	<b>28.9</b>	--	--	--	--	<b>100.0</b>	<b>28.9</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	<b>...</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 9953 - Janitorial Services**

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as car service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning

**TABLE 2. Balance Sheet Profile for 1985**  
Yukon, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	1	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	<b>3</b>	--	--	--	--
Fixed Assets	7	--	--	--	--
Less: Accum. Dep. on Fixed Assets	4	--	--	--	--
Other Assets	-	--	--	--	--
<b>Total Assets</b>	<b>6</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	-	--	--	--	--
Other Current Liabilities	3	--	--	--	--
<b>Total Current Liabilities</b>	<b>3</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	1	--	--	--	--
<b>Total Liabilities</b>	<b>4</b>	--	--	--	--
<b>Total Equity</b>	<b>2</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
Yukon, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity Ratio</b>					
Current ratio (times)	3.0	--	--	--	--
<b>Leverage Ratios</b>					
Debt/Equity ratio (times)	-0.9	--	--	--	--
Interest Coverage ratio (times)	161.6	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
Yukon, Janitorial Services (SIC 9953)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
Yukon, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>9</b>	<b>258</b>	<b>28</b>	<b>5</b>	<b>2</b>
less than 20	8	X	28	4	2
20 - 99	-	-	-	-	-
100 - 499	X	X	-	1	-
500 and over	-	-	-	-	-
<b>1985</b>					
<b>Total</b>	<b>11</b>	<b>512</b>	<b>62</b>	<b>4</b>	<b>...</b>
less than 20	10	X	42	4	-
20 - 99	X	X	20	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

\* Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page



**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Yukon, Janitorial Services (SIC 9953)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>32</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>8</b>
Total Sales \$	2,020	148	208	310	1,354
Total Expense \$	1,660	68	97	228	1,267
Net Profit (loss) \$	360	80	111	82	87
<b>Businesses reporting a profit (No.)</b>	<b>28</b>	<b>6</b>	<b>8</b>	<b>9</b>	<b>5</b>
Total Sales \$	1,226	126	208	310	582
Total Expense \$	855	44	97	228	486
Net Profit \$	371	82	111	82	96
<b>Businesses reporting loss (No.)</b>	<b>4</b>	<b>1</b>	-	-	<b>3</b>
Total Sales \$	794	22	-	-	772
Total Expense \$	805	24	-	-	781
Net Loss \$	-11	-2	-	-	-9
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>65</b>	-	-	-	-
Total Sales \$	3,168	-	-	-	-
Total Expense \$	2,430	-	-	-	-
Net Profit (loss) \$	738	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>62</b>	-	-	-	-
Total Sales \$	2,860	-	-	-	-
Total Expense \$	2,116	-	-	-	-
Net Profit \$	744	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>3</b>	-	-	-	-
Total Sales \$	308	-	-	-	-
Total Expense \$	314	-	-	-	-
Net Loss \$	-6	-	-	-	-
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>48</b>	-	-	-	-
Total Sales \$	901	-	-	-	-
Total Expense \$	182	-	-	-	-
Net Profit (loss) \$	719	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>48</b>	-	-	-	-
Total Sales \$	901	-	-	-	-
Total Expense \$	182	-	-	-	-
Net Profit \$	719	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>25</b>	-	-	-	-
Total Sales \$	782	-	-	-	-
Total Expense \$	445	-	-	-	-
Net Profit (loss) \$	337	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>25</b>	-	-	-	-
Total Sales \$	782	-	-	-	-
Total Expense \$	445	-	-	-	-
Net Profit \$	337	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

## Appendix A

### Selected Publications Relating to Small Business

#### Catalogue

61-231 **Small Business in Canada: A Statistical Profile 1982-1984**, Bil.

61-521 **Small Business in Canada: A Statistical Profile 1981-1983**, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 **Sales per Selling Area of Independent Retailers - 1986**, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

#### **Small Business Profiles (Annual)**

61-601E Canada

61-602E Newfoundland

61-603E Prince Edward Island

61-604E Nova Scotia

61-605E New Brunswick

61-606E Quebec

61-607E Ontario

61-608E Manitoba

61-609E Saskatchewan

61-610E Alberta

61-611E British Columbia

61-612E Yukon

61-613E Northwest Territories

61-614E (SIC 622) Appliance, Television, Radio and Stereo Stores

61-614E (SIC 971) Barber and Beauty Shops

61-614E (SIC 7721) Computer Services

61-614E (SIC 4564) Dry Bulk Materials Trucking Industry

61-614E (SIC 6151) Fabric and Yarn Stores

61-614E (SIC 6331) Gasoline Service Stations

61-614E (SIC 6413) General Merchandise Stores

61-614E (SIC 6412) General Stores

61-614E (SIC 6582) Gift, Novelty and Souvenir Stores

61-614E (SIC 9911) Industrial Machinery and Equipment Rental and Leasing

61-614E (SIC 7611) Insurance and Real Estate Agencies

61-614E (SIC 9953) Janitorial Services

61-614E (SIC 972) Laundries and Cleaners

61-614E (SIC 9211 & 9212) Licensed and Unlicensed Restaurants

61-614E (SIC 7771) Management Consulting Services

61-614E (SIC 4231) Masonry Contractors

61-614E (SIC 6141) Miscellaneous Clothing Stores

61-614E (SIC 9111 & 9112) Motels, Hotels and Motor Hotels

61-614E (SIC 751) Operators of Buildings and Dwellings

61-614E (SIC 7512) Operators of Non-Residential Buildings

61-614E (SIC 6031) Pharmacies

61-614E (SIC 4241) Plumbing Contractors

61-614E (SIC 995) Services to Buildings and Dwellings

61-614E (SIC 4011) Single Family Housing Contractors

61-614E (SIC 6012) Specialty Food Stores

61-614E (SIC 6541) Sporting Goods Stores

## Appendix A - concluded

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### Selected Publications Relating to Small Business

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

#### **Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)**

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.









